



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

SB2325

Introduced 2/15/2013, by Sen. Ira I. Silverstein

SYNOPSIS AS INTRODUCED:

See Index

Amends the Use Tax Act, Service Use Tax Act, Service Occupation Tax Act, and Retailers' Occupation Tax Act. Imposes an 18% surcharge on firearms and firearm ammunition. Amends the State Finance Act. Creates the Firearm Sales Tax Trust Fund. Requires the 18% surcharge to be deposited into the Fund. Subject to appropriation, authorizes the Department of Human Services to make grants to mental health services and crime victim services. Amends the Firearm Owners Identification Card Act (FOID). Requires firearm safety training to apply for an FOID Card, but exempts anyone who had an FOID card on June 1, 1998 and certain others. Provides that any person who owns a firearm shall maintain a policy of liability insurance in the amount of at least \$1,000,000 specifically covering any damages resulting from negligent or willful acts involving the use of the firearm. Amends the Criminal Code of 2012. Prohibits multiple sales of firearms within a 30-day period. Creates the offense of unlawful acquisition of firearms. Provides exemptions and affirmative defenses. Penalty is a Class A misdemeanor for a first offense and a Class 4 felony for a second or subsequent offense. Increases the penalty for a second or subsequent unlawful use of weapons for possession of a firearm. Increases various penalties for the possession or use of a firearm or weapon in a school or public housing. Prohibits a person not a law enforcement officer from possessing an air rifle in a school or at a school-related activity without the written authorization of the board or officer in charge of the school. Penalty is a Class A misdemeanor. Effective immediately.

LRB098 08282 MRW 38384 b

CORRECTIONAL
BUDGET AND
IMPACT NOTE ACT
MAY APPLY

FISCAL NOTE ACT
MAY APPLY

1 AN ACT concerning firearms.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The State Finance Act is amended by adding
5 Sections 5.826 and 6z-98 as follows:

6 (30 ILCS 105/5.826 new)

7 Sec. 5.826. The Firearm Sales Tax Trust Fund.

8 (30 ILCS 105/6z-98 new)

9 Sec. 6z-98. Firearm Sales Tax Trust Fund. The Firearm Sales
10 Tax Trust Fund is created as a special fund in the State
11 Treasury. Subject to appropriation, moneys in the Fund shall be
12 used by the Department of Human Services to make grants to
13 mental health services and crime victim services. "Crime
14 victim" has the same meaning as in Section 3 of the Rights of
15 Crime Victims and Witnesses Act.

16 Section 10. The Use Tax Act is amended by changing Sections
17 3-10 and 9 as follows:

18 (35 ILCS 105/3-10)

19 Sec. 3-10. Rate of tax. Unless otherwise provided in this
20 Section, the tax imposed by this Act is at the rate of 6.25% of

1 either the selling price or the fair market value, if any, of
2 the tangible personal property. In all cases where property
3 functionally used or consumed is the same as the property that
4 was purchased at retail, then the tax is imposed on the selling
5 price of the property. In all cases where property functionally
6 used or consumed is a by-product or waste product that has been
7 refined, manufactured, or produced from property purchased at
8 retail, then the tax is imposed on the lower of the fair market
9 value, if any, of the specific property so used in this State
10 or on the selling price of the property purchased at retail.
11 For purposes of this Section "fair market value" means the
12 price at which property would change hands between a willing
13 buyer and a willing seller, neither being under any compulsion
14 to buy or sell and both having reasonable knowledge of the
15 relevant facts. The fair market value shall be established by
16 Illinois sales by the taxpayer of the same property as that
17 functionally used or consumed, or if there are no such sales by
18 the taxpayer, then comparable sales or purchases of property of
19 like kind and character in Illinois.

20 Beginning on July 1, 2000 and through December 31, 2000,
21 with respect to motor fuel, as defined in Section 1.1 of the
22 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
23 the Use Tax Act, the tax is imposed at the rate of 1.25%.

24 Beginning on August 6, 2010 through August 15, 2010, with
25 respect to sales tax holiday items as defined in Section 3-6 of
26 this Act, the tax is imposed at the rate of 1.25%.

1 With respect to gasohol, the tax imposed by this Act
2 applies to (i) 70% of the proceeds of sales made on or after
3 January 1, 1990, and before July 1, 2003, (ii) 80% of the
4 proceeds of sales made on or after July 1, 2003 and on or
5 before December 31, 2018, and (iii) 100% of the proceeds of
6 sales made thereafter. If, at any time, however, the tax under
7 this Act on sales of gasohol is imposed at the rate of 1.25%,
8 then the tax imposed by this Act applies to 100% of the
9 proceeds of sales of gasohol made during that time.

10 With respect to majority blended ethanol fuel, the tax
11 imposed by this Act does not apply to the proceeds of sales
12 made on or after July 1, 2003 and on or before December 31,
13 2018 but applies to 100% of the proceeds of sales made
14 thereafter.

15 With respect to biodiesel blends with no less than 1% and
16 no more than 10% biodiesel, the tax imposed by this Act applies
17 to (i) 80% of the proceeds of sales made on or after July 1,
18 2003 and on or before December 31, 2018 and (ii) 100% of the
19 proceeds of sales made thereafter. If, at any time, however,
20 the tax under this Act on sales of biodiesel blends with no
21 less than 1% and no more than 10% biodiesel is imposed at the
22 rate of 1.25%, then the tax imposed by this Act applies to 100%
23 of the proceeds of sales of biodiesel blends with no less than
24 1% and no more than 10% biodiesel made during that time.

25 With respect to 100% biodiesel and biodiesel blends with
26 more than 10% but no more than 99% biodiesel, the tax imposed

1 by this Act does not apply to the proceeds of sales made on or
2 after July 1, 2003 and on or before December 31, 2018 but
3 applies to 100% of the proceeds of sales made thereafter.

4 With respect to food for human consumption that is to be
5 consumed off the premises where it is sold (other than
6 alcoholic beverages, soft drinks, and food that has been
7 prepared for immediate consumption) and prescription and
8 nonprescription medicines, drugs, medical appliances,
9 modifications to a motor vehicle for the purpose of rendering
10 it usable by a disabled person, and insulin, urine testing
11 materials, syringes, and needles used by diabetics, for human
12 use, the tax is imposed at the rate of 1%. For the purposes of
13 this Section, until September 1, 2009: the term "soft drinks"
14 means any complete, finished, ready-to-use, non-alcoholic
15 drink, whether carbonated or not, including but not limited to
16 soda water, cola, fruit juice, vegetable juice, carbonated
17 water, and all other preparations commonly known as soft drinks
18 of whatever kind or description that are contained in any
19 closed or sealed bottle, can, carton, or container, regardless
20 of size; but "soft drinks" does not include coffee, tea,
21 non-carbonated water, infant formula, milk or milk products as
22 defined in the Grade A Pasteurized Milk and Milk Products Act,
23 or drinks containing 50% or more natural fruit or vegetable
24 juice.

25 Notwithstanding any other provisions of this Act,
26 beginning September 1, 2009, "soft drinks" means non-alcoholic

1 beverages that contain natural or artificial sweeteners. "Soft
2 drinks" do not include beverages that contain milk or milk
3 products, soy, rice or similar milk substitutes, or greater
4 than 50% of vegetable or fruit juice by volume.

5 Until August 1, 2009, and notwithstanding any other
6 provisions of this Act, "food for human consumption that is to
7 be consumed off the premises where it is sold" includes all
8 food sold through a vending machine, except soft drinks and
9 food products that are dispensed hot from a vending machine,
10 regardless of the location of the vending machine. Beginning
11 August 1, 2009, and notwithstanding any other provisions of
12 this Act, "food for human consumption that is to be consumed
13 off the premises where it is sold" includes all food sold
14 through a vending machine, except soft drinks, candy, and food
15 products that are dispensed hot from a vending machine,
16 regardless of the location of the vending machine.

17 Notwithstanding any other provisions of this Act,
18 beginning September 1, 2009, "food for human consumption that
19 is to be consumed off the premises where it is sold" does not
20 include candy. For purposes of this Section, "candy" means a
21 preparation of sugar, honey, or other natural or artificial
22 sweeteners in combination with chocolate, fruits, nuts or other
23 ingredients or flavorings in the form of bars, drops, or
24 pieces. "Candy" does not include any preparation that contains
25 flour or requires refrigeration.

26 Notwithstanding any other provisions of this Act,

1 beginning September 1, 2009, "nonprescription medicines and
2 drugs" does not include grooming and hygiene products. For
3 purposes of this Section, "grooming and hygiene products"
4 includes, but is not limited to, soaps and cleaning solutions,
5 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
6 lotions and screens, unless those products are available by
7 prescription only, regardless of whether the products meet the
8 definition of "over-the-counter-drugs". For the purposes of
9 this paragraph, "over-the-counter-drug" means a drug for human
10 use that contains a label that identifies the product as a drug
11 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
12 label includes:

13 (A) A "Drug Facts" panel; or

14 (B) A statement of the "active ingredient(s)" with a
15 list of those ingredients contained in the compound,
16 substance or preparation.

17 Beginning January 1, 2014, in addition to all other rates
18 of tax imposed under this Act, a surcharge of 18% is imposed on
19 the selling price of firearms and firearm ammunition. "Firearm"
20 and "firearm ammunition" have the meanings ascribed to them in
21 Section 1.1 of the Firearm Owners Identification Card Act.

22 If the property that is purchased at retail from a retailer
23 is acquired outside Illinois and used outside Illinois before
24 being brought to Illinois for use here and is taxable under
25 this Act, the "selling price" on which the tax is computed
26 shall be reduced by an amount that represents a reasonable

1 allowance for depreciation for the period of prior out-of-state
2 use.

3 (Source: P.A. 96-34, eff. 7-13-09; 96-37, eff. 7-13-09; 96-38,
4 eff. 7-13-09; 96-1000, eff. 7-2-10; 96-1012, eff. 7-7-10;
5 97-636, eff. 6-1-12.)

6 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
8 and trailers that are required to be registered with an agency
9 of this State, each retailer required or authorized to collect
10 the tax imposed by this Act shall pay to the Department the
11 amount of such tax (except as otherwise provided) at the time
12 when he is required to file his return for the period during
13 which such tax was collected, less a discount of 2.1% prior to
14 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
15 per calendar year, whichever is greater, which is allowed to
16 reimburse the retailer for expenses incurred in collecting the
17 tax, keeping records, preparing and filing returns, remitting
18 the tax and supplying data to the Department on request. In the
19 case of retailers who report and pay the tax on a transaction
20 by transaction basis, as provided in this Section, such
21 discount shall be taken with each such tax remittance instead
22 of when such retailer files his periodic return. A retailer
23 need not remit that part of any tax collected by him to the
24 extent that he is required to remit and does remit the tax
25 imposed by the Retailers' Occupation Tax Act, with respect to

1 the sale of the same property.

2 Where such tangible personal property is sold under a
3 conditional sales contract, or under any other form of sale
4 wherein the payment of the principal sum, or a part thereof, is
5 extended beyond the close of the period for which the return is
6 filed, the retailer, in collecting the tax (except as to motor
7 vehicles, watercraft, aircraft, and trailers that are required
8 to be registered with an agency of this State), may collect for
9 each tax return period, only the tax applicable to that part of
10 the selling price actually received during such tax return
11 period.

12 Except as provided in this Section, on or before the
13 twentieth day of each calendar month, such retailer shall file
14 a return for the preceding calendar month. Such return shall be
15 filed on forms prescribed by the Department and shall furnish
16 such information as the Department may reasonably require.

17 The Department may require returns to be filed on a
18 quarterly basis. If so required, a return for each calendar
19 quarter shall be filed on or before the twentieth day of the
20 calendar month following the end of such calendar quarter. The
21 taxpayer shall also file a return with the Department for each
22 of the first two months of each calendar quarter, on or before
23 the twentieth day of the following calendar month, stating:

- 24 1. The name of the seller;
- 25 2. The address of the principal place of business from
26 which he engages in the business of selling tangible

1 personal property at retail in this State;

2 3. The total amount of taxable receipts received by him
3 during the preceding calendar month from sales of tangible
4 personal property by him during such preceding calendar
5 month, including receipts from charge and time sales, but
6 less all deductions allowed by law;

7 4. The amount of credit provided in Section 2d of this
8 Act;

9 5. The amount of tax due;

10 5-5. The signature of the taxpayer; and

11 6. Such other reasonable information as the Department
12 may require.

13 If a taxpayer fails to sign a return within 30 days after
14 the proper notice and demand for signature by the Department,
15 the return shall be considered valid and any amount shown to be
16 due on the return shall be deemed assessed.

17 Beginning October 1, 1993, a taxpayer who has an average
18 monthly tax liability of \$150,000 or more shall make all
19 payments required by rules of the Department by electronic
20 funds transfer. Beginning October 1, 1994, a taxpayer who has
21 an average monthly tax liability of \$100,000 or more shall make
22 all payments required by rules of the Department by electronic
23 funds transfer. Beginning October 1, 1995, a taxpayer who has
24 an average monthly tax liability of \$50,000 or more shall make
25 all payments required by rules of the Department by electronic
26 funds transfer. Beginning October 1, 2000, a taxpayer who has

1 an annual tax liability of \$200,000 or more shall make all
2 payments required by rules of the Department by electronic
3 funds transfer. The term "annual tax liability" shall be the
4 sum of the taxpayer's liabilities under this Act, and under all
5 other State and local occupation and use tax laws administered
6 by the Department, for the immediately preceding calendar year.
7 The term "average monthly tax liability" means the sum of the
8 taxpayer's liabilities under this Act, and under all other
9 State and local occupation and use tax laws administered by the
10 Department, for the immediately preceding calendar year
11 divided by 12. Beginning on October 1, 2002, a taxpayer who has
12 a tax liability in the amount set forth in subsection (b) of
13 Section 2505-210 of the Department of Revenue Law shall make
14 all payments required by rules of the Department by electronic
15 funds transfer.

16 Before August 1 of each year beginning in 1993, the
17 Department shall notify all taxpayers required to make payments
18 by electronic funds transfer. All taxpayers required to make
19 payments by electronic funds transfer shall make those payments
20 for a minimum of one year beginning on October 1.

21 Any taxpayer not required to make payments by electronic
22 funds transfer may make payments by electronic funds transfer
23 with the permission of the Department.

24 All taxpayers required to make payment by electronic funds
25 transfer and any taxpayers authorized to voluntarily make
26 payments by electronic funds transfer shall make those payments

1 in the manner authorized by the Department.

2 The Department shall adopt such rules as are necessary to
3 effectuate a program of electronic funds transfer and the
4 requirements of this Section.

5 Before October 1, 2000, if the taxpayer's average monthly
6 tax liability to the Department under this Act, the Retailers'
7 Occupation Tax Act, the Service Occupation Tax Act, the Service
8 Use Tax Act was \$10,000 or more during the preceding 4 complete
9 calendar quarters, he shall file a return with the Department
10 each month by the 20th day of the month next following the
11 month during which such tax liability is incurred and shall
12 make payments to the Department on or before the 7th, 15th,
13 22nd and last day of the month during which such liability is
14 incurred. On and after October 1, 2000, if the taxpayer's
15 average monthly tax liability to the Department under this Act,
16 the Retailers' Occupation Tax Act, the Service Occupation Tax
17 Act, and the Service Use Tax Act was \$20,000 or more during the
18 preceding 4 complete calendar quarters, he shall file a return
19 with the Department each month by the 20th day of the month
20 next following the month during which such tax liability is
21 incurred and shall make payment to the Department on or before
22 the 7th, 15th, 22nd and last day of the month during which such
23 liability is incurred. If the month during which such tax
24 liability is incurred began prior to January 1, 1985, each
25 payment shall be in an amount equal to 1/4 of the taxpayer's
26 actual liability for the month or an amount set by the

1 Department not to exceed 1/4 of the average monthly liability
2 of the taxpayer to the Department for the preceding 4 complete
3 calendar quarters (excluding the month of highest liability and
4 the month of lowest liability in such 4 quarter period). If the
5 month during which such tax liability is incurred begins on or
6 after January 1, 1985, and prior to January 1, 1987, each
7 payment shall be in an amount equal to 22.5% of the taxpayer's
8 actual liability for the month or 27.5% of the taxpayer's
9 liability for the same calendar month of the preceding year. If
10 the month during which such tax liability is incurred begins on
11 or after January 1, 1987, and prior to January 1, 1988, each
12 payment shall be in an amount equal to 22.5% of the taxpayer's
13 actual liability for the month or 26.25% of the taxpayer's
14 liability for the same calendar month of the preceding year. If
15 the month during which such tax liability is incurred begins on
16 or after January 1, 1988, and prior to January 1, 1989, or
17 begins on or after January 1, 1996, each payment shall be in an
18 amount equal to 22.5% of the taxpayer's actual liability for
19 the month or 25% of the taxpayer's liability for the same
20 calendar month of the preceding year. If the month during which
21 such tax liability is incurred begins on or after January 1,
22 1989, and prior to January 1, 1996, each payment shall be in an
23 amount equal to 22.5% of the taxpayer's actual liability for
24 the month or 25% of the taxpayer's liability for the same
25 calendar month of the preceding year or 100% of the taxpayer's
26 actual liability for the quarter monthly reporting period. The

1 amount of such quarter monthly payments shall be credited
2 against the final tax liability of the taxpayer's return for
3 that month. Before October 1, 2000, once applicable, the
4 requirement of the making of quarter monthly payments to the
5 Department shall continue until such taxpayer's average
6 monthly liability to the Department during the preceding 4
7 complete calendar quarters (excluding the month of highest
8 liability and the month of lowest liability) is less than
9 \$9,000, or until such taxpayer's average monthly liability to
10 the Department as computed for each calendar quarter of the 4
11 preceding complete calendar quarter period is less than
12 \$10,000. However, if a taxpayer can show the Department that a
13 substantial change in the taxpayer's business has occurred
14 which causes the taxpayer to anticipate that his average
15 monthly tax liability for the reasonably foreseeable future
16 will fall below the \$10,000 threshold stated above, then such
17 taxpayer may petition the Department for change in such
18 taxpayer's reporting status. On and after October 1, 2000, once
19 applicable, the requirement of the making of quarter monthly
20 payments to the Department shall continue until such taxpayer's
21 average monthly liability to the Department during the
22 preceding 4 complete calendar quarters (excluding the month of
23 highest liability and the month of lowest liability) is less
24 than \$19,000 or until such taxpayer's average monthly liability
25 to the Department as computed for each calendar quarter of the
26 4 preceding complete calendar quarter period is less than

1 \$20,000. However, if a taxpayer can show the Department that a
2 substantial change in the taxpayer's business has occurred
3 which causes the taxpayer to anticipate that his average
4 monthly tax liability for the reasonably foreseeable future
5 will fall below the \$20,000 threshold stated above, then such
6 taxpayer may petition the Department for a change in such
7 taxpayer's reporting status. The Department shall change such
8 taxpayer's reporting status unless it finds that such change is
9 seasonal in nature and not likely to be long term. If any such
10 quarter monthly payment is not paid at the time or in the
11 amount required by this Section, then the taxpayer shall be
12 liable for penalties and interest on the difference between the
13 minimum amount due and the amount of such quarter monthly
14 payment actually and timely paid, except insofar as the
15 taxpayer has previously made payments for that month to the
16 Department in excess of the minimum payments previously due as
17 provided in this Section. The Department shall make reasonable
18 rules and regulations to govern the quarter monthly payment
19 amount and quarter monthly payment dates for taxpayers who file
20 on other than a calendar monthly basis.

21 If any such payment provided for in this Section exceeds
22 the taxpayer's liabilities under this Act, the Retailers'
23 Occupation Tax Act, the Service Occupation Tax Act and the
24 Service Use Tax Act, as shown by an original monthly return,
25 the Department shall issue to the taxpayer a credit memorandum
26 no later than 30 days after the date of payment, which

1 memorandum may be submitted by the taxpayer to the Department
2 in payment of tax liability subsequently to be remitted by the
3 taxpayer to the Department or be assigned by the taxpayer to a
4 similar taxpayer under this Act, the Retailers' Occupation Tax
5 Act, the Service Occupation Tax Act or the Service Use Tax Act,
6 in accordance with reasonable rules and regulations to be
7 prescribed by the Department, except that if such excess
8 payment is shown on an original monthly return and is made
9 after December 31, 1986, no credit memorandum shall be issued,
10 unless requested by the taxpayer. If no such request is made,
11 the taxpayer may credit such excess payment against tax
12 liability subsequently to be remitted by the taxpayer to the
13 Department under this Act, the Retailers' Occupation Tax Act,
14 the Service Occupation Tax Act or the Service Use Tax Act, in
15 accordance with reasonable rules and regulations prescribed by
16 the Department. If the Department subsequently determines that
17 all or any part of the credit taken was not actually due to the
18 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
19 be reduced by 2.1% or 1.75% of the difference between the
20 credit taken and that actually due, and the taxpayer shall be
21 liable for penalties and interest on such difference.

22 If the retailer is otherwise required to file a monthly
23 return and if the retailer's average monthly tax liability to
24 the Department does not exceed \$200, the Department may
25 authorize his returns to be filed on a quarter annual basis,
26 with the return for January, February, and March of a given

1 year being due by April 20 of such year; with the return for
2 April, May and June of a given year being due by July 20 of such
3 year; with the return for July, August and September of a given
4 year being due by October 20 of such year, and with the return
5 for October, November and December of a given year being due by
6 January 20 of the following year.

7 If the retailer is otherwise required to file a monthly or
8 quarterly return and if the retailer's average monthly tax
9 liability to the Department does not exceed \$50, the Department
10 may authorize his returns to be filed on an annual basis, with
11 the return for a given year being due by January 20 of the
12 following year.

13 Such quarter annual and annual returns, as to form and
14 substance, shall be subject to the same requirements as monthly
15 returns.

16 Notwithstanding any other provision in this Act concerning
17 the time within which a retailer may file his return, in the
18 case of any retailer who ceases to engage in a kind of business
19 which makes him responsible for filing returns under this Act,
20 such retailer shall file a final return under this Act with the
21 Department not more than one month after discontinuing such
22 business.

23 In addition, with respect to motor vehicles, watercraft,
24 aircraft, and trailers that are required to be registered with
25 an agency of this State, every retailer selling this kind of
26 tangible personal property shall file, with the Department,

1 upon a form to be prescribed and supplied by the Department, a
2 separate return for each such item of tangible personal
3 property which the retailer sells, except that if, in the same
4 transaction, (i) a retailer of aircraft, watercraft, motor
5 vehicles or trailers transfers more than one aircraft,
6 watercraft, motor vehicle or trailer to another aircraft,
7 watercraft, motor vehicle or trailer retailer for the purpose
8 of resale or (ii) a retailer of aircraft, watercraft, motor
9 vehicles, or trailers transfers more than one aircraft,
10 watercraft, motor vehicle, or trailer to a purchaser for use as
11 a qualifying rolling stock as provided in Section 3-55 of this
12 Act, then that seller may report the transfer of all the
13 aircraft, watercraft, motor vehicles or trailers involved in
14 that transaction to the Department on the same uniform
15 invoice-transaction reporting return form. For purposes of
16 this Section, "watercraft" means a Class 2, Class 3, or Class 4
17 watercraft as defined in Section 3-2 of the Boat Registration
18 and Safety Act, a personal watercraft, or any boat equipped
19 with an inboard motor.

20 The transaction reporting return in the case of motor
21 vehicles or trailers that are required to be registered with an
22 agency of this State, shall be the same document as the Uniform
23 Invoice referred to in Section 5-402 of the Illinois Vehicle
24 Code and must show the name and address of the seller; the name
25 and address of the purchaser; the amount of the selling price
26 including the amount allowed by the retailer for traded-in

1 property, if any; the amount allowed by the retailer for the
2 traded-in tangible personal property, if any, to the extent to
3 which Section 2 of this Act allows an exemption for the value
4 of traded-in property; the balance payable after deducting such
5 trade-in allowance from the total selling price; the amount of
6 tax due from the retailer with respect to such transaction; the
7 amount of tax collected from the purchaser by the retailer on
8 such transaction (or satisfactory evidence that such tax is not
9 due in that particular instance, if that is claimed to be the
10 fact); the place and date of the sale; a sufficient
11 identification of the property sold; such other information as
12 is required in Section 5-402 of the Illinois Vehicle Code, and
13 such other information as the Department may reasonably
14 require.

15 The transaction reporting return in the case of watercraft
16 and aircraft must show the name and address of the seller; the
17 name and address of the purchaser; the amount of the selling
18 price including the amount allowed by the retailer for
19 traded-in property, if any; the amount allowed by the retailer
20 for the traded-in tangible personal property, if any, to the
21 extent to which Section 2 of this Act allows an exemption for
22 the value of traded-in property; the balance payable after
23 deducting such trade-in allowance from the total selling price;
24 the amount of tax due from the retailer with respect to such
25 transaction; the amount of tax collected from the purchaser by
26 the retailer on such transaction (or satisfactory evidence that

1 such tax is not due in that particular instance, if that is
2 claimed to be the fact); the place and date of the sale, a
3 sufficient identification of the property sold, and such other
4 information as the Department may reasonably require.

5 Such transaction reporting return shall be filed not later
6 than 20 days after the date of delivery of the item that is
7 being sold, but may be filed by the retailer at any time sooner
8 than that if he chooses to do so. The transaction reporting
9 return and tax remittance or proof of exemption from the tax
10 that is imposed by this Act may be transmitted to the
11 Department by way of the State agency with which, or State
12 officer with whom, the tangible personal property must be
13 titled or registered (if titling or registration is required)
14 if the Department and such agency or State officer determine
15 that this procedure will expedite the processing of
16 applications for title or registration.

17 With each such transaction reporting return, the retailer
18 shall remit the proper amount of tax due (or shall submit
19 satisfactory evidence that the sale is not taxable if that is
20 the case), to the Department or its agents, whereupon the
21 Department shall issue, in the purchaser's name, a tax receipt
22 (or a certificate of exemption if the Department is satisfied
23 that the particular sale is tax exempt) which such purchaser
24 may submit to the agency with which, or State officer with
25 whom, he must title or register the tangible personal property
26 that is involved (if titling or registration is required) in

1 support of such purchaser's application for an Illinois
2 certificate or other evidence of title or registration to such
3 tangible personal property.

4 No retailer's failure or refusal to remit tax under this
5 Act precludes a user, who has paid the proper tax to the
6 retailer, from obtaining his certificate of title or other
7 evidence of title or registration (if titling or registration
8 is required) upon satisfying the Department that such user has
9 paid the proper tax (if tax is due) to the retailer. The
10 Department shall adopt appropriate rules to carry out the
11 mandate of this paragraph.

12 If the user who would otherwise pay tax to the retailer
13 wants the transaction reporting return filed and the payment of
14 tax or proof of exemption made to the Department before the
15 retailer is willing to take these actions and such user has not
16 paid the tax to the retailer, such user may certify to the fact
17 of such delay by the retailer, and may (upon the Department
18 being satisfied of the truth of such certification) transmit
19 the information required by the transaction reporting return
20 and the remittance for tax or proof of exemption directly to
21 the Department and obtain his tax receipt or exemption
22 determination, in which event the transaction reporting return
23 and tax remittance (if a tax payment was required) shall be
24 credited by the Department to the proper retailer's account
25 with the Department, but without the 2.1% or 1.75% discount
26 provided for in this Section being allowed. When the user pays

1 the tax directly to the Department, he shall pay the tax in the
2 same amount and in the same form in which it would be remitted
3 if the tax had been remitted to the Department by the retailer.

4 Where a retailer collects the tax with respect to the
5 selling price of tangible personal property which he sells and
6 the purchaser thereafter returns such tangible personal
7 property and the retailer refunds the selling price thereof to
8 the purchaser, such retailer shall also refund, to the
9 purchaser, the tax so collected from the purchaser. When filing
10 his return for the period in which he refunds such tax to the
11 purchaser, the retailer may deduct the amount of the tax so
12 refunded by him to the purchaser from any other use tax which
13 such retailer may be required to pay or remit to the
14 Department, as shown by such return, if the amount of the tax
15 to be deducted was previously remitted to the Department by
16 such retailer. If the retailer has not previously remitted the
17 amount of such tax to the Department, he is entitled to no
18 deduction under this Act upon refunding such tax to the
19 purchaser.

20 Any retailer filing a return under this Section shall also
21 include (for the purpose of paying tax thereon) the total tax
22 covered by such return upon the selling price of tangible
23 personal property purchased by him at retail from a retailer,
24 but as to which the tax imposed by this Act was not collected
25 from the retailer filing such return, and such retailer shall
26 remit the amount of such tax to the Department when filing such

1 return.

2 If experience indicates such action to be practicable, the
3 Department may prescribe and furnish a combination or joint
4 return which will enable retailers, who are required to file
5 returns hereunder and also under the Retailers' Occupation Tax
6 Act, to furnish all the return information required by both
7 Acts on the one form.

8 Where the retailer has more than one business registered
9 with the Department under separate registration under this Act,
10 such retailer may not file each return that is due as a single
11 return covering all such registered businesses, but shall file
12 separate returns for each such registered business.

13 Beginning January 1, 1990, each month the Department shall
14 pay into the State and Local Sales Tax Reform Fund, a special
15 fund in the State Treasury which is hereby created, the net
16 revenue realized for the preceding month from the 1% tax on
17 sales of food for human consumption which is to be consumed off
18 the premises where it is sold (other than alcoholic beverages,
19 soft drinks and food which has been prepared for immediate
20 consumption) and prescription and nonprescription medicines,
21 drugs, medical appliances and insulin, urine testing
22 materials, syringes and needles used by diabetics.

23 Beginning January 1, 1990, each month the Department shall
24 pay into the County and Mass Transit District Fund 4% of the
25 net revenue realized for the preceding month from the 6.25%
26 general rate on the selling price of tangible personal property

1 which is purchased outside Illinois at retail from a retailer
2 and which is titled or registered by an agency of this State's
3 government.

4 Beginning January 1, 1990, each month the Department shall
5 pay into the State and Local Sales Tax Reform Fund, a special
6 fund in the State Treasury, 20% of the net revenue realized for
7 the preceding month from the 6.25% general rate on the selling
8 price of tangible personal property, other than tangible
9 personal property which is purchased outside Illinois at retail
10 from a retailer and which is titled or registered by an agency
11 of this State's government.

12 Beginning August 1, 2000, each month the Department shall
13 pay into the State and Local Sales Tax Reform Fund 100% of the
14 net revenue realized for the preceding month from the 1.25%
15 rate on the selling price of motor fuel and gasohol. Beginning
16 September 1, 2010, each month the Department shall pay into the
17 State and Local Sales Tax Reform Fund 100% of the net revenue
18 realized for the preceding month from the 1.25% rate on the
19 selling price of sales tax holiday items.

20 Beginning January 1, 1990, each month the Department shall
21 pay into the Local Government Tax Fund 16% of the net revenue
22 realized for the preceding month from the 6.25% general rate on
23 the selling price of tangible personal property which is
24 purchased outside Illinois at retail from a retailer and which
25 is titled or registered by an agency of this State's
26 government.

1 Beginning October 1, 2009, each month the Department shall
2 pay into the Capital Projects Fund an amount that is equal to
3 an amount estimated by the Department to represent 80% of the
4 net revenue realized for the preceding month from the sale of
5 candy, grooming and hygiene products, and soft drinks that had
6 been taxed at a rate of 1% prior to September 1, 2009 but that
7 is now taxed at 6.25%.

8 Beginning July 1, 2011, each month the Department shall pay
9 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue
10 realized for the preceding month from the 6.25% general rate on
11 the selling price of sorbents used in Illinois in the process
12 of sorbent injection as used to comply with the Environmental
13 Protection Act or the federal Clean Air Act, but the total
14 payment into the Clean Air Act (CAA) Permit Fund under this Act
15 and the Retailers' Occupation Tax Act shall not exceed
16 \$2,000,000 in any fiscal year.

17 Beginning January 1, 2014, the Department shall pay into
18 the Firearm Sales Tax Trust Fund 100% of the net revenue
19 realized for the preceding month from the 18% surcharge on the
20 selling price of firearms and firearm ammunition.

21 Of the remainder of the moneys received by the Department
22 pursuant to this Act, (a) 1.75% thereof shall be paid into the
23 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
24 and after July 1, 1989, 3.8% thereof shall be paid into the
25 Build Illinois Fund; provided, however, that if in any fiscal
26 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case

1 may be, of the moneys received by the Department and required
2 to be paid into the Build Illinois Fund pursuant to Section 3
3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
4 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
5 Service Occupation Tax Act, such Acts being hereinafter called
6 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
7 may be, of moneys being hereinafter called the "Tax Act
8 Amount", and (2) the amount transferred to the Build Illinois
9 Fund from the State and Local Sales Tax Reform Fund shall be
10 less than the Annual Specified Amount (as defined in Section 3
11 of the Retailers' Occupation Tax Act), an amount equal to the
12 difference shall be immediately paid into the Build Illinois
13 Fund from other moneys received by the Department pursuant to
14 the Tax Acts; and further provided, that if on the last
15 business day of any month the sum of (1) the Tax Act Amount
16 required to be deposited into the Build Illinois Bond Account
17 in the Build Illinois Fund during such month and (2) the amount
18 transferred during such month to the Build Illinois Fund from
19 the State and Local Sales Tax Reform Fund shall have been less
20 than 1/12 of the Annual Specified Amount, an amount equal to
21 the difference shall be immediately paid into the Build
22 Illinois Fund from other moneys received by the Department
23 pursuant to the Tax Acts; and, further provided, that in no
24 event shall the payments required under the preceding proviso
25 result in aggregate payments into the Build Illinois Fund
26 pursuant to this clause (b) for any fiscal year in excess of

1 the greater of (i) the Tax Act Amount or (ii) the Annual
2 Specified Amount for such fiscal year; and, further provided,
3 that the amounts payable into the Build Illinois Fund under
4 this clause (b) shall be payable only until such time as the
5 aggregate amount on deposit under each trust indenture securing
6 Bonds issued and outstanding pursuant to the Build Illinois
7 Bond Act is sufficient, taking into account any future
8 investment income, to fully provide, in accordance with such
9 indenture, for the defeasance of or the payment of the
10 principal of, premium, if any, and interest on the Bonds
11 secured by such indenture and on any Bonds expected to be
12 issued thereafter and all fees and costs payable with respect
13 thereto, all as certified by the Director of the Bureau of the
14 Budget (now Governor's Office of Management and Budget). If on
15 the last business day of any month in which Bonds are
16 outstanding pursuant to the Build Illinois Bond Act, the
17 aggregate of the moneys deposited in the Build Illinois Bond
18 Account in the Build Illinois Fund in such month shall be less
19 than the amount required to be transferred in such month from
20 the Build Illinois Bond Account to the Build Illinois Bond
21 Retirement and Interest Fund pursuant to Section 13 of the
22 Build Illinois Bond Act, an amount equal to such deficiency
23 shall be immediately paid from other moneys received by the
24 Department pursuant to the Tax Acts to the Build Illinois Fund;
25 provided, however, that any amounts paid to the Build Illinois
26 Fund in any fiscal year pursuant to this sentence shall be

1 deemed to constitute payments pursuant to clause (b) of the
2 preceding sentence and shall reduce the amount otherwise
3 payable for such fiscal year pursuant to clause (b) of the
4 preceding sentence. The moneys received by the Department
5 pursuant to this Act and required to be deposited into the
6 Build Illinois Fund are subject to the pledge, claim and charge
7 set forth in Section 12 of the Build Illinois Bond Act.

8 Subject to payment of amounts into the Build Illinois Fund
9 as provided in the preceding paragraph or in any amendment
10 thereto hereafter enacted, the following specified monthly
11 installment of the amount requested in the certificate of the
12 Chairman of the Metropolitan Pier and Exposition Authority
13 provided under Section 8.25f of the State Finance Act, but not
14 in excess of the sums designated as "Total Deposit", shall be
15 deposited in the aggregate from collections under Section 9 of
16 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
17 9 of the Service Occupation Tax Act, and Section 3 of the
18 Retailers' Occupation Tax Act into the McCormick Place
19 Expansion Project Fund in the specified fiscal years.

20	Fiscal Year	Total Deposit
21	1993	\$0
22	1994	53,000,000
23	1995	58,000,000
24	1996	61,000,000
25	1997	64,000,000
26	1998	68,000,000

1	1999	71,000,000
2	2000	75,000,000
3	2001	80,000,000
4	2002	93,000,000
5	2003	99,000,000
6	2004	103,000,000
7	2005	108,000,000
8	2006	113,000,000
9	2007	119,000,000
10	2008	126,000,000
11	2009	132,000,000
12	2010	139,000,000
13	2011	146,000,000
14	2012	153,000,000
15	2013	161,000,000
16	2014	170,000,000
17	2015	179,000,000
18	2016	189,000,000
19	2017	199,000,000
20	2018	210,000,000
21	2019	221,000,000
22	2020	233,000,000
23	2021	246,000,000
24	2022	260,000,000
25	2023	275,000,000
26	2024	275,000,000

1	2025	275,000,000
2	2026	279,000,000
3	2027	292,000,000
4	2028	307,000,000
5	2029	322,000,000
6	2030	338,000,000
7	2031	350,000,000
8	2032	350,000,000

9 and

10 each fiscal year
11 thereafter that bonds
12 are outstanding under
13 Section 13.2 of the
14 Metropolitan Pier and
15 Exposition Authority Act,
16 but not after fiscal year 2060.

17 Beginning July 20, 1993 and in each month of each fiscal
18 year thereafter, one-eighth of the amount requested in the
19 certificate of the Chairman of the Metropolitan Pier and
20 Exposition Authority for that fiscal year, less the amount
21 deposited into the McCormick Place Expansion Project Fund by
22 the State Treasurer in the respective month under subsection
23 (g) of Section 13 of the Metropolitan Pier and Exposition
24 Authority Act, plus cumulative deficiencies in the deposits
25 required under this Section for previous months and years,
26 shall be deposited into the McCormick Place Expansion Project

1 Fund, until the full amount requested for the fiscal year, but
2 not in excess of the amount specified above as "Total Deposit",
3 has been deposited.

4 Subject to payment of amounts into the Build Illinois Fund
5 and the McCormick Place Expansion Project Fund pursuant to the
6 preceding paragraphs or in any amendments thereto hereafter
7 enacted, beginning July 1, 1993, the Department shall each
8 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
9 the net revenue realized for the preceding month from the 6.25%
10 general rate on the selling price of tangible personal
11 property.

12 Subject to payment of amounts into the Build Illinois Fund
13 and the McCormick Place Expansion Project Fund pursuant to the
14 preceding paragraphs or in any amendments thereto hereafter
15 enacted, beginning with the receipt of the first report of
16 taxes paid by an eligible business and continuing for a 25-year
17 period, the Department shall each month pay into the Energy
18 Infrastructure Fund 80% of the net revenue realized from the
19 6.25% general rate on the selling price of Illinois-mined coal
20 that was sold to an eligible business. For purposes of this
21 paragraph, the term "eligible business" means a new electric
22 generating facility certified pursuant to Section 605-332 of
23 the Department of Commerce and Economic Opportunity Law of the
24 Civil Administrative Code of Illinois.

25 Of the remainder of the moneys received by the Department
26 pursuant to this Act, 75% thereof shall be paid into the State

1 Treasury and 25% shall be reserved in a special account and
2 used only for the transfer to the Common School Fund as part of
3 the monthly transfer from the General Revenue Fund in
4 accordance with Section 8a of the State Finance Act.

5 As soon as possible after the first day of each month, upon
6 certification of the Department of Revenue, the Comptroller
7 shall order transferred and the Treasurer shall transfer from
8 the General Revenue Fund to the Motor Fuel Tax Fund an amount
9 equal to 1.7% of 80% of the net revenue realized under this Act
10 for the second preceding month. Beginning April 1, 2000, this
11 transfer is no longer required and shall not be made.

12 Net revenue realized for a month shall be the revenue
13 collected by the State pursuant to this Act, less the amount
14 paid out during that month as refunds to taxpayers for
15 overpayment of liability.

16 For greater simplicity of administration, manufacturers,
17 importers and wholesalers whose products are sold at retail in
18 Illinois by numerous retailers, and who wish to do so, may
19 assume the responsibility for accounting and paying to the
20 Department all tax accruing under this Act with respect to such
21 sales, if the retailers who are affected do not make written
22 objection to the Department to this arrangement.

23 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,
24 eff. 5-27-10; 96-1012, eff. 7-7-10; 97-95, eff. 7-12-11;
25 97-333, eff. 8-12-11.)

1 Section 15. The Service Use Tax Act is amended by changing
2 Sections 3-10 and 9 as follows:

3 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

4 Sec. 3-10. Rate of tax. Unless otherwise provided in this
5 Section, the tax imposed by this Act is at the rate of 6.25% of
6 the selling price of tangible personal property transferred as
7 an incident to the sale of service, but, for the purpose of
8 computing this tax, in no event shall the selling price be less
9 than the cost price of the property to the serviceman.

10 Beginning on July 1, 2000 and through December 31, 2000,
11 with respect to motor fuel, as defined in Section 1.1 of the
12 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
13 the Use Tax Act, the tax is imposed at the rate of 1.25%.

14 With respect to gasohol, as defined in the Use Tax Act, the
15 tax imposed by this Act applies to (i) 70% of the selling price
16 of property transferred as an incident to the sale of service
17 on or after January 1, 1990, and before July 1, 2003, (ii) 80%
18 of the selling price of property transferred as an incident to
19 the sale of service on or after July 1, 2003 and on or before
20 December 31, 2018, and (iii) 100% of the selling price
21 thereafter. If, at any time, however, the tax under this Act on
22 sales of gasohol, as defined in the Use Tax Act, is imposed at
23 the rate of 1.25%, then the tax imposed by this Act applies to
24 100% of the proceeds of sales of gasohol made during that time.

25 With respect to majority blended ethanol fuel, as defined

1 in the Use Tax Act, the tax imposed by this Act does not apply
2 to the selling price of property transferred as an incident to
3 the sale of service on or after July 1, 2003 and on or before
4 December 31, 2018 but applies to 100% of the selling price
5 thereafter.

6 With respect to biodiesel blends, as defined in the Use Tax
7 Act, with no less than 1% and no more than 10% biodiesel, the
8 tax imposed by this Act applies to (i) 80% of the selling price
9 of property transferred as an incident to the sale of service
10 on or after July 1, 2003 and on or before December 31, 2018 and
11 (ii) 100% of the proceeds of the selling price thereafter. If,
12 at any time, however, the tax under this Act on sales of
13 biodiesel blends, as defined in the Use Tax Act, with no less
14 than 1% and no more than 10% biodiesel is imposed at the rate
15 of 1.25%, then the tax imposed by this Act applies to 100% of
16 the proceeds of sales of biodiesel blends with no less than 1%
17 and no more than 10% biodiesel made during that time.

18 With respect to 100% biodiesel, as defined in the Use Tax
19 Act, and biodiesel blends, as defined in the Use Tax Act, with
20 more than 10% but no more than 99% biodiesel, the tax imposed
21 by this Act does not apply to the proceeds of the selling price
22 of property transferred as an incident to the sale of service
23 on or after July 1, 2003 and on or before December 31, 2018 but
24 applies to 100% of the selling price thereafter.

25 At the election of any registered serviceman made for each
26 fiscal year, sales of service in which the aggregate annual

1 cost price of tangible personal property transferred as an
2 incident to the sales of service is less than 35%, or 75% in
3 the case of servicemen transferring prescription drugs or
4 servicemen engaged in graphic arts production, of the aggregate
5 annual total gross receipts from all sales of service, the tax
6 imposed by this Act shall be based on the serviceman's cost
7 price of the tangible personal property transferred as an
8 incident to the sale of those services.

9 The tax shall be imposed at the rate of 1% on food prepared
10 for immediate consumption and transferred incident to a sale of
11 service subject to this Act or the Service Occupation Tax Act
12 by an entity licensed under the Hospital Licensing Act, the
13 Nursing Home Care Act, the ID/DD Community Care Act, the
14 Specialized Mental Health Rehabilitation Act, or the Child Care
15 Act of 1969. The tax shall also be imposed at the rate of 1% on
16 food for human consumption that is to be consumed off the
17 premises where it is sold (other than alcoholic beverages, soft
18 drinks, and food that has been prepared for immediate
19 consumption and is not otherwise included in this paragraph)
20 and prescription and nonprescription medicines, drugs, medical
21 appliances, modifications to a motor vehicle for the purpose of
22 rendering it usable by a disabled person, and insulin, urine
23 testing materials, syringes, and needles used by diabetics, for
24 human use. For the purposes of this Section, until September 1,
25 2009: the term "soft drinks" means any complete, finished,
26 ready-to-use, non-alcoholic drink, whether carbonated or not,

1 including but not limited to soda water, cola, fruit juice,
2 vegetable juice, carbonated water, and all other preparations
3 commonly known as soft drinks of whatever kind or description
4 that are contained in any closed or sealed bottle, can, carton,
5 or container, regardless of size; but "soft drinks" does not
6 include coffee, tea, non-carbonated water, infant formula,
7 milk or milk products as defined in the Grade A Pasteurized
8 Milk and Milk Products Act, or drinks containing 50% or more
9 natural fruit or vegetable juice.

10 Notwithstanding any other provisions of this Act,
11 beginning September 1, 2009, "soft drinks" means non-alcoholic
12 beverages that contain natural or artificial sweeteners. "Soft
13 drinks" do not include beverages that contain milk or milk
14 products, soy, rice or similar milk substitutes, or greater
15 than 50% of vegetable or fruit juice by volume.

16 Until August 1, 2009, and notwithstanding any other
17 provisions of this Act, "food for human consumption that is to
18 be consumed off the premises where it is sold" includes all
19 food sold through a vending machine, except soft drinks and
20 food products that are dispensed hot from a vending machine,
21 regardless of the location of the vending machine. Beginning
22 August 1, 2009, and notwithstanding any other provisions of
23 this Act, "food for human consumption that is to be consumed
24 off the premises where it is sold" includes all food sold
25 through a vending machine, except soft drinks, candy, and food
26 products that are dispensed hot from a vending machine,

1 regardless of the location of the vending machine.

2 Notwithstanding any other provisions of this Act,
3 beginning September 1, 2009, "food for human consumption that
4 is to be consumed off the premises where it is sold" does not
5 include candy. For purposes of this Section, "candy" means a
6 preparation of sugar, honey, or other natural or artificial
7 sweeteners in combination with chocolate, fruits, nuts or other
8 ingredients or flavorings in the form of bars, drops, or
9 pieces. "Candy" does not include any preparation that contains
10 flour or requires refrigeration.

11 Notwithstanding any other provisions of this Act,
12 beginning September 1, 2009, "nonprescription medicines and
13 drugs" does not include grooming and hygiene products. For
14 purposes of this Section, "grooming and hygiene products"
15 includes, but is not limited to, soaps and cleaning solutions,
16 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
17 lotions and screens, unless those products are available by
18 prescription only, regardless of whether the products meet the
19 definition of "over-the-counter-drugs". For the purposes of
20 this paragraph, "over-the-counter-drug" means a drug for human
21 use that contains a label that identifies the product as a drug
22 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
23 label includes:

24 (A) A "Drug Facts" panel; or

25 (B) A statement of the "active ingredient(s)" with a
26 list of those ingredients contained in the compound,

1 substance or preparation.

2 Beginning January 1, 2014, in addition to all other rates
3 of tax imposed under this Act, a surcharge of 18% is imposed on
4 the selling price of firearms and firearm ammunition. "Firearm"
5 and "firearm ammunition" have the meanings ascribed to them in
6 Section 1.1 of the Firearm Owners Identification Card Act.

7 If the property that is acquired from a serviceman is
8 acquired outside Illinois and used outside Illinois before
9 being brought to Illinois for use here and is taxable under
10 this Act, the "selling price" on which the tax is computed
11 shall be reduced by an amount that represents a reasonable
12 allowance for depreciation for the period of prior out-of-state
13 use.

14 (Source: P.A. 96-34, eff. 7-13-09; 96-37, eff. 7-13-09; 96-38,
15 eff. 7-13-09; 96-339, eff. 7-1-10; 96-1000, eff. 7-2-10; 97-38,
16 eff. 6-28-11; 97-227, eff. 1-1-12; 97-636, eff. 6-1-12.)

17 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

18 Sec. 9. Each serviceman required or authorized to collect
19 the tax herein imposed shall pay to the Department the amount
20 of such tax (except as otherwise provided) at the time when he
21 is required to file his return for the period during which such
22 tax was collected, less a discount of 2.1% prior to January 1,
23 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
24 year, whichever is greater, which is allowed to reimburse the
25 serviceman for expenses incurred in collecting the tax, keeping

1 records, preparing and filing returns, remitting the tax and
2 supplying data to the Department on request. A serviceman need
3 not remit that part of any tax collected by him to the extent
4 that he is required to pay and does pay the tax imposed by the
5 Service Occupation Tax Act with respect to his sale of service
6 involving the incidental transfer by him of the same property.

7 Except as provided hereinafter in this Section, on or
8 before the twentieth day of each calendar month, such
9 serviceman shall file a return for the preceding calendar month
10 in accordance with reasonable Rules and Regulations to be
11 promulgated by the Department. Such return shall be filed on a
12 form prescribed by the Department and shall contain such
13 information as the Department may reasonably require.

14 The Department may require returns to be filed on a
15 quarterly basis. If so required, a return for each calendar
16 quarter shall be filed on or before the twentieth day of the
17 calendar month following the end of such calendar quarter. The
18 taxpayer shall also file a return with the Department for each
19 of the first two months of each calendar quarter, on or before
20 the twentieth day of the following calendar month, stating:

21 1. The name of the seller;

22 2. The address of the principal place of business from
23 which he engages in business as a serviceman in this State;

24 3. The total amount of taxable receipts received by him
25 during the preceding calendar month, including receipts
26 from charge and time sales, but less all deductions allowed

1 by law;

2 4. The amount of credit provided in Section 2d of this
3 Act;

4 5. The amount of tax due;

5 5-5. The signature of the taxpayer; and

6 6. Such other reasonable information as the Department
7 may require.

8 If a taxpayer fails to sign a return within 30 days after
9 the proper notice and demand for signature by the Department,
10 the return shall be considered valid and any amount shown to be
11 due on the return shall be deemed assessed.

12 Beginning October 1, 1993, a taxpayer who has an average
13 monthly tax liability of \$150,000 or more shall make all
14 payments required by rules of the Department by electronic
15 funds transfer. Beginning October 1, 1994, a taxpayer who has
16 an average monthly tax liability of \$100,000 or more shall make
17 all payments required by rules of the Department by electronic
18 funds transfer. Beginning October 1, 1995, a taxpayer who has
19 an average monthly tax liability of \$50,000 or more shall make
20 all payments required by rules of the Department by electronic
21 funds transfer. Beginning October 1, 2000, a taxpayer who has
22 an annual tax liability of \$200,000 or more shall make all
23 payments required by rules of the Department by electronic
24 funds transfer. The term "annual tax liability" shall be the
25 sum of the taxpayer's liabilities under this Act, and under all
26 other State and local occupation and use tax laws administered

1 by the Department, for the immediately preceding calendar year.
2 The term "average monthly tax liability" means the sum of the
3 taxpayer's liabilities under this Act, and under all other
4 State and local occupation and use tax laws administered by the
5 Department, for the immediately preceding calendar year
6 divided by 12. Beginning on October 1, 2002, a taxpayer who has
7 a tax liability in the amount set forth in subsection (b) of
8 Section 2505-210 of the Department of Revenue Law shall make
9 all payments required by rules of the Department by electronic
10 funds transfer.

11 Before August 1 of each year beginning in 1993, the
12 Department shall notify all taxpayers required to make payments
13 by electronic funds transfer. All taxpayers required to make
14 payments by electronic funds transfer shall make those payments
15 for a minimum of one year beginning on October 1.

16 Any taxpayer not required to make payments by electronic
17 funds transfer may make payments by electronic funds transfer
18 with the permission of the Department.

19 All taxpayers required to make payment by electronic funds
20 transfer and any taxpayers authorized to voluntarily make
21 payments by electronic funds transfer shall make those payments
22 in the manner authorized by the Department.

23 The Department shall adopt such rules as are necessary to
24 effectuate a program of electronic funds transfer and the
25 requirements of this Section.

26 If the serviceman is otherwise required to file a monthly

1 return and if the serviceman's average monthly tax liability to
2 the Department does not exceed \$200, the Department may
3 authorize his returns to be filed on a quarter annual basis,
4 with the return for January, February and March of a given year
5 being due by April 20 of such year; with the return for April,
6 May and June of a given year being due by July 20 of such year;
7 with the return for July, August and September of a given year
8 being due by October 20 of such year, and with the return for
9 October, November and December of a given year being due by
10 January 20 of the following year.

11 If the serviceman is otherwise required to file a monthly
12 or quarterly return and if the serviceman's average monthly tax
13 liability to the Department does not exceed \$50, the Department
14 may authorize his returns to be filed on an annual basis, with
15 the return for a given year being due by January 20 of the
16 following year.

17 Such quarter annual and annual returns, as to form and
18 substance, shall be subject to the same requirements as monthly
19 returns.

20 Notwithstanding any other provision in this Act concerning
21 the time within which a serviceman may file his return, in the
22 case of any serviceman who ceases to engage in a kind of
23 business which makes him responsible for filing returns under
24 this Act, such serviceman shall file a final return under this
25 Act with the Department not more than 1 month after
26 discontinuing such business.

1 Where a serviceman collects the tax with respect to the
2 selling price of property which he sells and the purchaser
3 thereafter returns such property and the serviceman refunds the
4 selling price thereof to the purchaser, such serviceman shall
5 also refund, to the purchaser, the tax so collected from the
6 purchaser. When filing his return for the period in which he
7 refunds such tax to the purchaser, the serviceman may deduct
8 the amount of the tax so refunded by him to the purchaser from
9 any other Service Use Tax, Service Occupation Tax, retailers'
10 occupation tax or use tax which such serviceman may be required
11 to pay or remit to the Department, as shown by such return,
12 provided that the amount of the tax to be deducted shall
13 previously have been remitted to the Department by such
14 serviceman. If the serviceman shall not previously have
15 remitted the amount of such tax to the Department, he shall be
16 entitled to no deduction hereunder upon refunding such tax to
17 the purchaser.

18 Any serviceman filing a return hereunder shall also include
19 the total tax upon the selling price of tangible personal
20 property purchased for use by him as an incident to a sale of
21 service, and such serviceman shall remit the amount of such tax
22 to the Department when filing such return.

23 If experience indicates such action to be practicable, the
24 Department may prescribe and furnish a combination or joint
25 return which will enable servicemen, who are required to file
26 returns hereunder and also under the Service Occupation Tax

1 Act, to furnish all the return information required by both
2 Acts on the one form.

3 Where the serviceman has more than one business registered
4 with the Department under separate registration hereunder,
5 such serviceman shall not file each return that is due as a
6 single return covering all such registered businesses, but
7 shall file separate returns for each such registered business.

8 Beginning January 1, 1990, each month the Department shall
9 pay into the State and Local Tax Reform Fund, a special fund in
10 the State Treasury, the net revenue realized for the preceding
11 month from the 1% tax on sales of food for human consumption
12 which is to be consumed off the premises where it is sold
13 (other than alcoholic beverages, soft drinks and food which has
14 been prepared for immediate consumption) and prescription and
15 nonprescription medicines, drugs, medical appliances and
16 insulin, urine testing materials, syringes and needles used by
17 diabetics.

18 Beginning January 1, 1990, each month the Department shall
19 pay into the State and Local Sales Tax Reform Fund 20% of the
20 net revenue realized for the preceding month from the 6.25%
21 general rate on transfers of tangible personal property, other
22 than tangible personal property which is purchased outside
23 Illinois at retail from a retailer and which is titled or
24 registered by an agency of this State's government.

25 Beginning August 1, 2000, each month the Department shall
26 pay into the State and Local Sales Tax Reform Fund 100% of the

1 net revenue realized for the preceding month from the 1.25%
2 rate on the selling price of motor fuel and gasohol.

3 Beginning October 1, 2009, each month the Department shall
4 pay into the Capital Projects Fund an amount that is equal to
5 an amount estimated by the Department to represent 80% of the
6 net revenue realized for the preceding month from the sale of
7 candy, grooming and hygiene products, and soft drinks that had
8 been taxed at a rate of 1% prior to September 1, 2009 but that
9 is now taxed at 6.25%.

10 Beginning January 1, 2014, the Department shall pay into
11 the Firearm Sales Tax Trust Fund 100% of the net revenue
12 realized for the preceding month from the 18% surcharge on the
13 selling price of firearms and firearm ammunition.

14 Of the remainder of the moneys received by the Department
15 pursuant to this Act, (a) 1.75% thereof shall be paid into the
16 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
17 and after July 1, 1989, 3.8% thereof shall be paid into the
18 Build Illinois Fund; provided, however, that if in any fiscal
19 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
20 may be, of the moneys received by the Department and required
21 to be paid into the Build Illinois Fund pursuant to Section 3
22 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
23 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
24 Service Occupation Tax Act, such Acts being hereinafter called
25 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
26 may be, of moneys being hereinafter called the "Tax Act

1 Amount", and (2) the amount transferred to the Build Illinois
2 Fund from the State and Local Sales Tax Reform Fund shall be
3 less than the Annual Specified Amount (as defined in Section 3
4 of the Retailers' Occupation Tax Act), an amount equal to the
5 difference shall be immediately paid into the Build Illinois
6 Fund from other moneys received by the Department pursuant to
7 the Tax Acts; and further provided, that if on the last
8 business day of any month the sum of (1) the Tax Act Amount
9 required to be deposited into the Build Illinois Bond Account
10 in the Build Illinois Fund during such month and (2) the amount
11 transferred during such month to the Build Illinois Fund from
12 the State and Local Sales Tax Reform Fund shall have been less
13 than 1/12 of the Annual Specified Amount, an amount equal to
14 the difference shall be immediately paid into the Build
15 Illinois Fund from other moneys received by the Department
16 pursuant to the Tax Acts; and, further provided, that in no
17 event shall the payments required under the preceding proviso
18 result in aggregate payments into the Build Illinois Fund
19 pursuant to this clause (b) for any fiscal year in excess of
20 the greater of (i) the Tax Act Amount or (ii) the Annual
21 Specified Amount for such fiscal year; and, further provided,
22 that the amounts payable into the Build Illinois Fund under
23 this clause (b) shall be payable only until such time as the
24 aggregate amount on deposit under each trust indenture securing
25 Bonds issued and outstanding pursuant to the Build Illinois
26 Bond Act is sufficient, taking into account any future

1 investment income, to fully provide, in accordance with such
2 indenture, for the defeasance of or the payment of the
3 principal of, premium, if any, and interest on the Bonds
4 secured by such indenture and on any Bonds expected to be
5 issued thereafter and all fees and costs payable with respect
6 thereto, all as certified by the Director of the Bureau of the
7 Budget (now Governor's Office of Management and Budget). If on
8 the last business day of any month in which Bonds are
9 outstanding pursuant to the Build Illinois Bond Act, the
10 aggregate of the moneys deposited in the Build Illinois Bond
11 Account in the Build Illinois Fund in such month shall be less
12 than the amount required to be transferred in such month from
13 the Build Illinois Bond Account to the Build Illinois Bond
14 Retirement and Interest Fund pursuant to Section 13 of the
15 Build Illinois Bond Act, an amount equal to such deficiency
16 shall be immediately paid from other moneys received by the
17 Department pursuant to the Tax Acts to the Build Illinois Fund;
18 provided, however, that any amounts paid to the Build Illinois
19 Fund in any fiscal year pursuant to this sentence shall be
20 deemed to constitute payments pursuant to clause (b) of the
21 preceding sentence and shall reduce the amount otherwise
22 payable for such fiscal year pursuant to clause (b) of the
23 preceding sentence. The moneys received by the Department
24 pursuant to this Act and required to be deposited into the
25 Build Illinois Fund are subject to the pledge, claim and charge
26 set forth in Section 12 of the Build Illinois Bond Act.

1 Subject to payment of amounts into the Build Illinois Fund
 2 as provided in the preceding paragraph or in any amendment
 3 thereto hereafter enacted, the following specified monthly
 4 installment of the amount requested in the certificate of the
 5 Chairman of the Metropolitan Pier and Exposition Authority
 6 provided under Section 8.25f of the State Finance Act, but not
 7 in excess of the sums designated as "Total Deposit", shall be
 8 deposited in the aggregate from collections under Section 9 of
 9 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 10 9 of the Service Occupation Tax Act, and Section 3 of the
 11 Retailers' Occupation Tax Act into the McCormick Place
 12 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
14	1993	\$0
15	1994	53,000,000
16	1995	58,000,000
17	1996	61,000,000
18	1997	64,000,000
19	1998	68,000,000
20	1999	71,000,000
21	2000	75,000,000
22	2001	80,000,000
23	2002	93,000,000
24	2003	99,000,000
25	2004	103,000,000

1	2005	108,000,000
2	2006	113,000,000
3	2007	119,000,000
4	2008	126,000,000
5	2009	132,000,000
6	2010	139,000,000
7	2011	146,000,000
8	2012	153,000,000
9	2013	161,000,000
10	2014	170,000,000
11	2015	179,000,000
12	2016	189,000,000
13	2017	199,000,000
14	2018	210,000,000
15	2019	221,000,000
16	2020	233,000,000
17	2021	246,000,000
18	2022	260,000,000
19	2023	275,000,000
20	2024	275,000,000
21	2025	275,000,000
22	2026	279,000,000
23	2027	292,000,000
24	2028	307,000,000
25	2029	322,000,000
26	2030	338,000,000

1 2031 350,000,000

2 2032 350,000,000

3 and

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2060.

11 Beginning July 20, 1993 and in each month of each fiscal
12 year thereafter, one-eighth of the amount requested in the
13 certificate of the Chairman of the Metropolitan Pier and
14 Exposition Authority for that fiscal year, less the amount
15 deposited into the McCormick Place Expansion Project Fund by
16 the State Treasurer in the respective month under subsection
17 (g) of Section 13 of the Metropolitan Pier and Exposition
18 Authority Act, plus cumulative deficiencies in the deposits
19 required under this Section for previous months and years,
20 shall be deposited into the McCormick Place Expansion Project
21 Fund, until the full amount requested for the fiscal year, but
22 not in excess of the amount specified above as "Total Deposit",
23 has been deposited.

24 Subject to payment of amounts into the Build Illinois Fund
25 and the McCormick Place Expansion Project Fund pursuant to the
26 preceding paragraphs or in any amendments thereto hereafter

1 enacted, beginning July 1, 1993, the Department shall each
2 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
3 the net revenue realized for the preceding month from the 6.25%
4 general rate on the selling price of tangible personal
5 property.

6 Subject to payment of amounts into the Build Illinois Fund
7 and the McCormick Place Expansion Project Fund pursuant to the
8 preceding paragraphs or in any amendments thereto hereafter
9 enacted, beginning with the receipt of the first report of
10 taxes paid by an eligible business and continuing for a 25-year
11 period, the Department shall each month pay into the Energy
12 Infrastructure Fund 80% of the net revenue realized from the
13 6.25% general rate on the selling price of Illinois-mined coal
14 that was sold to an eligible business. For purposes of this
15 paragraph, the term "eligible business" means a new electric
16 generating facility certified pursuant to Section 605-332 of
17 the Department of Commerce and Economic Opportunity Law of the
18 Civil Administrative Code of Illinois.

19 All remaining moneys received by the Department pursuant to
20 this Act shall be paid into the General Revenue Fund of the
21 State Treasury.

22 As soon as possible after the first day of each month, upon
23 certification of the Department of Revenue, the Comptroller
24 shall order transferred and the Treasurer shall transfer from
25 the General Revenue Fund to the Motor Fuel Tax Fund an amount
26 equal to 1.7% of 80% of the net revenue realized under this Act

1 for the second preceding month. Beginning April 1, 2000, this
2 transfer is no longer required and shall not be made.

3 Net revenue realized for a month shall be the revenue
4 collected by the State pursuant to this Act, less the amount
5 paid out during that month as refunds to taxpayers for
6 overpayment of liability.

7 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,
8 eff. 5-27-10.)

9 Section 20. The Service Occupation Tax Act is amended by
10 changing Sections 3-10 and 9 as follows:

11 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

12 Sec. 3-10. Rate of tax. Unless otherwise provided in this
13 Section, the tax imposed by this Act is at the rate of 6.25% of
14 the "selling price", as defined in Section 2 of the Service Use
15 Tax Act, of the tangible personal property. For the purpose of
16 computing this tax, in no event shall the "selling price" be
17 less than the cost price to the serviceman of the tangible
18 personal property transferred. The selling price of each item
19 of tangible personal property transferred as an incident of a
20 sale of service may be shown as a distinct and separate item on
21 the serviceman's billing to the service customer. If the
22 selling price is not so shown, the selling price of the
23 tangible personal property is deemed to be 50% of the
24 serviceman's entire billing to the service customer. When,

1 however, a serviceman contracts to design, develop, and produce
2 special order machinery or equipment, the tax imposed by this
3 Act shall be based on the serviceman's cost price of the
4 tangible personal property transferred incident to the
5 completion of the contract.

6 Beginning on July 1, 2000 and through December 31, 2000,
7 with respect to motor fuel, as defined in Section 1.1 of the
8 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
9 the Use Tax Act, the tax is imposed at the rate of 1.25%.

10 With respect to gasohol, as defined in the Use Tax Act, the
11 tax imposed by this Act shall apply to (i) 70% of the cost
12 price of property transferred as an incident to the sale of
13 service on or after January 1, 1990, and before July 1, 2003,
14 (ii) 80% of the selling price of property transferred as an
15 incident to the sale of service on or after July 1, 2003 and on
16 or before December 31, 2018, and (iii) 100% of the cost price
17 thereafter. If, at any time, however, the tax under this Act on
18 sales of gasohol, as defined in the Use Tax Act, is imposed at
19 the rate of 1.25%, then the tax imposed by this Act applies to
20 100% of the proceeds of sales of gasohol made during that time.

21 With respect to majority blended ethanol fuel, as defined
22 in the Use Tax Act, the tax imposed by this Act does not apply
23 to the selling price of property transferred as an incident to
24 the sale of service on or after July 1, 2003 and on or before
25 December 31, 2018 but applies to 100% of the selling price
26 thereafter.

1 With respect to biodiesel blends, as defined in the Use Tax
2 Act, with no less than 1% and no more than 10% biodiesel, the
3 tax imposed by this Act applies to (i) 80% of the selling price
4 of property transferred as an incident to the sale of service
5 on or after July 1, 2003 and on or before December 31, 2018 and
6 (ii) 100% of the proceeds of the selling price thereafter. If,
7 at any time, however, the tax under this Act on sales of
8 biodiesel blends, as defined in the Use Tax Act, with no less
9 than 1% and no more than 10% biodiesel is imposed at the rate
10 of 1.25%, then the tax imposed by this Act applies to 100% of
11 the proceeds of sales of biodiesel blends with no less than 1%
12 and no more than 10% biodiesel made during that time.

13 With respect to 100% biodiesel, as defined in the Use Tax
14 Act, and biodiesel blends, as defined in the Use Tax Act, with
15 more than 10% but no more than 99% biodiesel material, the tax
16 imposed by this Act does not apply to the proceeds of the
17 selling price of property transferred as an incident to the
18 sale of service on or after July 1, 2003 and on or before
19 December 31, 2018 but applies to 100% of the selling price
20 thereafter.

21 At the election of any registered serviceman made for each
22 fiscal year, sales of service in which the aggregate annual
23 cost price of tangible personal property transferred as an
24 incident to the sales of service is less than 35%, or 75% in
25 the case of servicemen transferring prescription drugs or
26 servicemen engaged in graphic arts production, of the aggregate

1 annual total gross receipts from all sales of service, the tax
2 imposed by this Act shall be based on the serviceman's cost
3 price of the tangible personal property transferred incident to
4 the sale of those services.

5 The tax shall be imposed at the rate of 1% on food prepared
6 for immediate consumption and transferred incident to a sale of
7 service subject to this Act or the Service Occupation Tax Act
8 by an entity licensed under the Hospital Licensing Act, the
9 Nursing Home Care Act, the ID/DD Community Care Act, the
10 Specialized Mental Health Rehabilitation Act, or the Child Care
11 Act of 1969. The tax shall also be imposed at the rate of 1% on
12 food for human consumption that is to be consumed off the
13 premises where it is sold (other than alcoholic beverages, soft
14 drinks, and food that has been prepared for immediate
15 consumption and is not otherwise included in this paragraph)
16 and prescription and nonprescription medicines, drugs, medical
17 appliances, modifications to a motor vehicle for the purpose of
18 rendering it usable by a disabled person, and insulin, urine
19 testing materials, syringes, and needles used by diabetics, for
20 human use. For the purposes of this Section, until September 1,
21 2009: the term "soft drinks" means any complete, finished,
22 ready-to-use, non-alcoholic drink, whether carbonated or not,
23 including but not limited to soda water, cola, fruit juice,
24 vegetable juice, carbonated water, and all other preparations
25 commonly known as soft drinks of whatever kind or description
26 that are contained in any closed or sealed can, carton, or

1 container, regardless of size; but "soft drinks" does not
2 include coffee, tea, non-carbonated water, infant formula,
3 milk or milk products as defined in the Grade A Pasteurized
4 Milk and Milk Products Act, or drinks containing 50% or more
5 natural fruit or vegetable juice.

6 Notwithstanding any other provisions of this Act,
7 beginning September 1, 2009, "soft drinks" means non-alcoholic
8 beverages that contain natural or artificial sweeteners. "Soft
9 drinks" do not include beverages that contain milk or milk
10 products, soy, rice or similar milk substitutes, or greater
11 than 50% of vegetable or fruit juice by volume.

12 Until August 1, 2009, and notwithstanding any other
13 provisions of this Act, "food for human consumption that is to
14 be consumed off the premises where it is sold" includes all
15 food sold through a vending machine, except soft drinks and
16 food products that are dispensed hot from a vending machine,
17 regardless of the location of the vending machine. Beginning
18 August 1, 2009, and notwithstanding any other provisions of
19 this Act, "food for human consumption that is to be consumed
20 off the premises where it is sold" includes all food sold
21 through a vending machine, except soft drinks, candy, and food
22 products that are dispensed hot from a vending machine,
23 regardless of the location of the vending machine.

24 Notwithstanding any other provisions of this Act,
25 beginning September 1, 2009, "food for human consumption that
26 is to be consumed off the premises where it is sold" does not

1 include candy. For purposes of this Section, "candy" means a
2 preparation of sugar, honey, or other natural or artificial
3 sweeteners in combination with chocolate, fruits, nuts or other
4 ingredients or flavorings in the form of bars, drops, or
5 pieces. "Candy" does not include any preparation that contains
6 flour or requires refrigeration.

7 Notwithstanding any other provisions of this Act,
8 beginning September 1, 2009, "nonprescription medicines and
9 drugs" does not include grooming and hygiene products. For
10 purposes of this Section, "grooming and hygiene products"
11 includes, but is not limited to, soaps and cleaning solutions,
12 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
13 lotions and screens, unless those products are available by
14 prescription only, regardless of whether the products meet the
15 definition of "over-the-counter-drugs". For the purposes of
16 this paragraph, "over-the-counter-drug" means a drug for human
17 use that contains a label that identifies the product as a drug
18 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
19 label includes:

20 (A) A "Drug Facts" panel; or

21 (B) A statement of the "active ingredient(s)" with a
22 list of those ingredients contained in the compound,
23 substance or preparation.

24 Beginning January 1, 2014, in addition to all other rates
25 of tax imposed under this Act, a surcharge of 18% is imposed on
26 the selling price of firearms and firearm ammunition. "Firearm"

1 and "firearm ammunition" have the meanings ascribed to them in
2 Section 1.1 of the Firearm Owners Identification Card Act.

3 (Source: P.A. 96-34, eff. 7-13-09; 96-37, eff. 7-13-09; 96-38,
4 eff. 7-13-09; 96-339, eff. 7-1-10; 96-1000, eff. 7-2-10; 97-38,
5 eff. 6-28-11; 97-227, eff. 1-1-12; 97-636, eff. 6-1-12.)

6 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

7 Sec. 9. Each serviceman required or authorized to collect
8 the tax herein imposed shall pay to the Department the amount
9 of such tax at the time when he is required to file his return
10 for the period during which such tax was collectible, less a
11 discount of 2.1% prior to January 1, 1990, and 1.75% on and
12 after January 1, 1990, or \$5 per calendar year, whichever is
13 greater, which is allowed to reimburse the serviceman for
14 expenses incurred in collecting the tax, keeping records,
15 preparing and filing returns, remitting the tax and supplying
16 data to the Department on request.

17 Where such tangible personal property is sold under a
18 conditional sales contract, or under any other form of sale
19 wherein the payment of the principal sum, or a part thereof, is
20 extended beyond the close of the period for which the return is
21 filed, the serviceman, in collecting the tax may collect, for
22 each tax return period, only the tax applicable to the part of
23 the selling price actually received during such tax return
24 period.

25 Except as provided hereinafter in this Section, on or

1 before the twentieth day of each calendar month, such
2 serviceman shall file a return for the preceding calendar month
3 in accordance with reasonable rules and regulations to be
4 promulgated by the Department of Revenue. Such return shall be
5 filed on a form prescribed by the Department and shall contain
6 such information as the Department may reasonably require.

7 The Department may require returns to be filed on a
8 quarterly basis. If so required, a return for each calendar
9 quarter shall be filed on or before the twentieth day of the
10 calendar month following the end of such calendar quarter. The
11 taxpayer shall also file a return with the Department for each
12 of the first two months of each calendar quarter, on or before
13 the twentieth day of the following calendar month, stating:

- 14 1. The name of the seller;
- 15 2. The address of the principal place of business from
16 which he engages in business as a serviceman in this State;
- 17 3. The total amount of taxable receipts received by him
18 during the preceding calendar month, including receipts
19 from charge and time sales, but less all deductions allowed
20 by law;
- 21 4. The amount of credit provided in Section 2d of this
22 Act;
- 23 5. The amount of tax due;
- 24 5-5. The signature of the taxpayer; and
- 25 6. Such other reasonable information as the Department
26 may require.

1 If a taxpayer fails to sign a return within 30 days after
2 the proper notice and demand for signature by the Department,
3 the return shall be considered valid and any amount shown to be
4 due on the return shall be deemed assessed.

5 Prior to October 1, 2003, and on and after September 1,
6 2004 a serviceman may accept a Manufacturer's Purchase Credit
7 certification from a purchaser in satisfaction of Service Use
8 Tax as provided in Section 3-70 of the Service Use Tax Act if
9 the purchaser provides the appropriate documentation as
10 required by Section 3-70 of the Service Use Tax Act. A
11 Manufacturer's Purchase Credit certification, accepted prior
12 to October 1, 2003 or on or after September 1, 2004 by a
13 serviceman as provided in Section 3-70 of the Service Use Tax
14 Act, may be used by that serviceman to satisfy Service
15 Occupation Tax liability in the amount claimed in the
16 certification, not to exceed 6.25% of the receipts subject to
17 tax from a qualifying purchase. A Manufacturer's Purchase
18 Credit reported on any original or amended return filed under
19 this Act after October 20, 2003 for reporting periods prior to
20 September 1, 2004 shall be disallowed. Manufacturer's Purchase
21 Credit reported on annual returns due on or after January 1,
22 2005 will be disallowed for periods prior to September 1, 2004.
23 No Manufacturer's Purchase Credit may be used after September
24 30, 2003 through August 31, 2004 to satisfy any tax liability
25 imposed under this Act, including any audit liability.

26 If the serviceman's average monthly tax liability to the

1 Department does not exceed \$200, the Department may authorize
2 his returns to be filed on a quarter annual basis, with the
3 return for January, February and March of a given year being
4 due by April 20 of such year; with the return for April, May
5 and June of a given year being due by July 20 of such year; with
6 the return for July, August and September of a given year being
7 due by October 20 of such year, and with the return for
8 October, November and December of a given year being due by
9 January 20 of the following year.

10 If the serviceman's average monthly tax liability to the
11 Department does not exceed \$50, the Department may authorize
12 his returns to be filed on an annual basis, with the return for
13 a given year being due by January 20 of the following year.

14 Such quarter annual and annual returns, as to form and
15 substance, shall be subject to the same requirements as monthly
16 returns.

17 Notwithstanding any other provision in this Act concerning
18 the time within which a serviceman may file his return, in the
19 case of any serviceman who ceases to engage in a kind of
20 business which makes him responsible for filing returns under
21 this Act, such serviceman shall file a final return under this
22 Act with the Department not more than 1 month after
23 discontinuing such business.

24 Beginning October 1, 1993, a taxpayer who has an average
25 monthly tax liability of \$150,000 or more shall make all
26 payments required by rules of the Department by electronic

1 funds transfer. Beginning October 1, 1994, a taxpayer who has
2 an average monthly tax liability of \$100,000 or more shall make
3 all payments required by rules of the Department by electronic
4 funds transfer. Beginning October 1, 1995, a taxpayer who has
5 an average monthly tax liability of \$50,000 or more shall make
6 all payments required by rules of the Department by electronic
7 funds transfer. Beginning October 1, 2000, a taxpayer who has
8 an annual tax liability of \$200,000 or more shall make all
9 payments required by rules of the Department by electronic
10 funds transfer. The term "annual tax liability" shall be the
11 sum of the taxpayer's liabilities under this Act, and under all
12 other State and local occupation and use tax laws administered
13 by the Department, for the immediately preceding calendar year.
14 The term "average monthly tax liability" means the sum of the
15 taxpayer's liabilities under this Act, and under all other
16 State and local occupation and use tax laws administered by the
17 Department, for the immediately preceding calendar year
18 divided by 12. Beginning on October 1, 2002, a taxpayer who has
19 a tax liability in the amount set forth in subsection (b) of
20 Section 2505-210 of the Department of Revenue Law shall make
21 all payments required by rules of the Department by electronic
22 funds transfer.

23 Before August 1 of each year beginning in 1993, the
24 Department shall notify all taxpayers required to make payments
25 by electronic funds transfer. All taxpayers required to make
26 payments by electronic funds transfer shall make those payments

1 for a minimum of one year beginning on October 1.

2 Any taxpayer not required to make payments by electronic
3 funds transfer may make payments by electronic funds transfer
4 with the permission of the Department.

5 All taxpayers required to make payment by electronic funds
6 transfer and any taxpayers authorized to voluntarily make
7 payments by electronic funds transfer shall make those payments
8 in the manner authorized by the Department.

9 The Department shall adopt such rules as are necessary to
10 effectuate a program of electronic funds transfer and the
11 requirements of this Section.

12 Where a serviceman collects the tax with respect to the
13 selling price of tangible personal property which he sells and
14 the purchaser thereafter returns such tangible personal
15 property and the serviceman refunds the selling price thereof
16 to the purchaser, such serviceman shall also refund, to the
17 purchaser, the tax so collected from the purchaser. When filing
18 his return for the period in which he refunds such tax to the
19 purchaser, the serviceman may deduct the amount of the tax so
20 refunded by him to the purchaser from any other Service
21 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or
22 Use Tax which such serviceman may be required to pay or remit
23 to the Department, as shown by such return, provided that the
24 amount of the tax to be deducted shall previously have been
25 remitted to the Department by such serviceman. If the
26 serviceman shall not previously have remitted the amount of

1 such tax to the Department, he shall be entitled to no
2 deduction hereunder upon refunding such tax to the purchaser.

3 If experience indicates such action to be practicable, the
4 Department may prescribe and furnish a combination or joint
5 return which will enable servicemen, who are required to file
6 returns hereunder and also under the Retailers' Occupation Tax
7 Act, the Use Tax Act or the Service Use Tax Act, to furnish all
8 the return information required by all said Acts on the one
9 form.

10 Where the serviceman has more than one business registered
11 with the Department under separate registrations hereunder,
12 such serviceman shall file separate returns for each registered
13 business.

14 Beginning January 1, 1990, each month the Department shall
15 pay into the Local Government Tax Fund the revenue realized for
16 the preceding month from the 1% tax on sales of food for human
17 consumption which is to be consumed off the premises where it
18 is sold (other than alcoholic beverages, soft drinks and food
19 which has been prepared for immediate consumption) and
20 prescription and nonprescription medicines, drugs, medical
21 appliances and insulin, urine testing materials, syringes and
22 needles used by diabetics.

23 Beginning January 1, 1990, each month the Department shall
24 pay into the County and Mass Transit District Fund 4% of the
25 revenue realized for the preceding month from the 6.25% general
26 rate.

1 Beginning August 1, 2000, each month the Department shall
2 pay into the County and Mass Transit District Fund 20% of the
3 net revenue realized for the preceding month from the 1.25%
4 rate on the selling price of motor fuel and gasohol.

5 Beginning January 1, 1990, each month the Department shall
6 pay into the Local Government Tax Fund 16% of the revenue
7 realized for the preceding month from the 6.25% general rate on
8 transfers of tangible personal property.

9 Beginning August 1, 2000, each month the Department shall
10 pay into the Local Government Tax Fund 80% of the net revenue
11 realized for the preceding month from the 1.25% rate on the
12 selling price of motor fuel and gasohol.

13 Beginning October 1, 2009, each month the Department shall
14 pay into the Capital Projects Fund an amount that is equal to
15 an amount estimated by the Department to represent 80% of the
16 net revenue realized for the preceding month from the sale of
17 candy, grooming and hygiene products, and soft drinks that had
18 been taxed at a rate of 1% prior to September 1, 2009 but that
19 is now taxed at 6.25%.

20 Beginning January 1, 2014, the Department shall pay into
21 the Firearm Sales Tax Trust Fund 100% of the net revenue
22 realized for the preceding month from the 18% surcharge on the
23 selling price of firearms and firearm ammunition.

24 Of the remainder of the moneys received by the Department
25 pursuant to this Act, (a) 1.75% thereof shall be paid into the
26 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on

1 and after July 1, 1989, 3.8% thereof shall be paid into the
2 Build Illinois Fund; provided, however, that if in any fiscal
3 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
4 may be, of the moneys received by the Department and required
5 to be paid into the Build Illinois Fund pursuant to Section 3
6 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
7 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
8 Service Occupation Tax Act, such Acts being hereinafter called
9 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
10 may be, of moneys being hereinafter called the "Tax Act
11 Amount", and (2) the amount transferred to the Build Illinois
12 Fund from the State and Local Sales Tax Reform Fund shall be
13 less than the Annual Specified Amount (as defined in Section 3
14 of the Retailers' Occupation Tax Act), an amount equal to the
15 difference shall be immediately paid into the Build Illinois
16 Fund from other moneys received by the Department pursuant to
17 the Tax Acts; and further provided, that if on the last
18 business day of any month the sum of (1) the Tax Act Amount
19 required to be deposited into the Build Illinois Account in the
20 Build Illinois Fund during such month and (2) the amount
21 transferred during such month to the Build Illinois Fund from
22 the State and Local Sales Tax Reform Fund shall have been less
23 than 1/12 of the Annual Specified Amount, an amount equal to
24 the difference shall be immediately paid into the Build
25 Illinois Fund from other moneys received by the Department
26 pursuant to the Tax Acts; and, further provided, that in no

1 event shall the payments required under the preceding proviso
2 result in aggregate payments into the Build Illinois Fund
3 pursuant to this clause (b) for any fiscal year in excess of
4 the greater of (i) the Tax Act Amount or (ii) the Annual
5 Specified Amount for such fiscal year; and, further provided,
6 that the amounts payable into the Build Illinois Fund under
7 this clause (b) shall be payable only until such time as the
8 aggregate amount on deposit under each trust indenture securing
9 Bonds issued and outstanding pursuant to the Build Illinois
10 Bond Act is sufficient, taking into account any future
11 investment income, to fully provide, in accordance with such
12 indenture, for the defeasance of or the payment of the
13 principal of, premium, if any, and interest on the Bonds
14 secured by such indenture and on any Bonds expected to be
15 issued thereafter and all fees and costs payable with respect
16 thereto, all as certified by the Director of the Bureau of the
17 Budget (now Governor's Office of Management and Budget). If on
18 the last business day of any month in which Bonds are
19 outstanding pursuant to the Build Illinois Bond Act, the
20 aggregate of the moneys deposited in the Build Illinois Bond
21 Account in the Build Illinois Fund in such month shall be less
22 than the amount required to be transferred in such month from
23 the Build Illinois Bond Account to the Build Illinois Bond
24 Retirement and Interest Fund pursuant to Section 13 of the
25 Build Illinois Bond Act, an amount equal to such deficiency
26 shall be immediately paid from other moneys received by the

1 Department pursuant to the Tax Acts to the Build Illinois Fund;
 2 provided, however, that any amounts paid to the Build Illinois
 3 Fund in any fiscal year pursuant to this sentence shall be
 4 deemed to constitute payments pursuant to clause (b) of the
 5 preceding sentence and shall reduce the amount otherwise
 6 payable for such fiscal year pursuant to clause (b) of the
 7 preceding sentence. The moneys received by the Department
 8 pursuant to this Act and required to be deposited into the
 9 Build Illinois Fund are subject to the pledge, claim and charge
 10 set forth in Section 12 of the Build Illinois Bond Act.

11 Subject to payment of amounts into the Build Illinois Fund
 12 as provided in the preceding paragraph or in any amendment
 13 thereto hereafter enacted, the following specified monthly
 14 installment of the amount requested in the certificate of the
 15 Chairman of the Metropolitan Pier and Exposition Authority
 16 provided under Section 8.25f of the State Finance Act, but not
 17 in excess of the sums designated as "Total Deposit", shall be
 18 deposited in the aggregate from collections under Section 9 of
 19 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 20 9 of the Service Occupation Tax Act, and Section 3 of the
 21 Retailers' Occupation Tax Act into the McCormick Place
 22 Expansion Project Fund in the specified fiscal years.

23	Fiscal Year	Total
		Deposit
24	1993	\$0
25	1994	53,000,000

1	1995	58,000,000
2	1996	61,000,000
3	1997	64,000,000
4	1998	68,000,000
5	1999	71,000,000
6	2000	75,000,000
7	2001	80,000,000
8	2002	93,000,000
9	2003	99,000,000
10	2004	103,000,000
11	2005	108,000,000
12	2006	113,000,000
13	2007	119,000,000
14	2008	126,000,000
15	2009	132,000,000
16	2010	139,000,000
17	2011	146,000,000
18	2012	153,000,000
19	2013	161,000,000
20	2014	170,000,000
21	2015	179,000,000
22	2016	189,000,000
23	2017	199,000,000
24	2018	210,000,000
25	2019	221,000,000
26	2020	233,000,000

1	2021	246,000,000
2	2022	260,000,000
3	2023	275,000,000
4	2024	275,000,000
5	2025	275,000,000
6	2026	279,000,000
7	2027	292,000,000
8	2028	307,000,000
9	2029	322,000,000
10	2030	338,000,000
11	2031	350,000,000
12	2032	350,000,000

13 and
14 each fiscal year
15 thereafter that bonds
16 are outstanding under
17 Section 13.2 of the
18 Metropolitan Pier and
19 Exposition Authority Act,
20 but not after fiscal year 2060.

21 Beginning July 20, 1993 and in each month of each fiscal
22 year thereafter, one-eighth of the amount requested in the
23 certificate of the Chairman of the Metropolitan Pier and
24 Exposition Authority for that fiscal year, less the amount
25 deposited into the McCormick Place Expansion Project Fund by
26 the State Treasurer in the respective month under subsection

1 (g) of Section 13 of the Metropolitan Pier and Exposition
2 Authority Act, plus cumulative deficiencies in the deposits
3 required under this Section for previous months and years,
4 shall be deposited into the McCormick Place Expansion Project
5 Fund, until the full amount requested for the fiscal year, but
6 not in excess of the amount specified above as "Total Deposit",
7 has been deposited.

8 Subject to payment of amounts into the Build Illinois Fund
9 and the McCormick Place Expansion Project Fund pursuant to the
10 preceding paragraphs or in any amendments thereto hereafter
11 enacted, beginning July 1, 1993, the Department shall each
12 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
13 the net revenue realized for the preceding month from the 6.25%
14 general rate on the selling price of tangible personal
15 property.

16 Subject to payment of amounts into the Build Illinois Fund
17 and the McCormick Place Expansion Project Fund pursuant to the
18 preceding paragraphs or in any amendments thereto hereafter
19 enacted, beginning with the receipt of the first report of
20 taxes paid by an eligible business and continuing for a 25-year
21 period, the Department shall each month pay into the Energy
22 Infrastructure Fund 80% of the net revenue realized from the
23 6.25% general rate on the selling price of Illinois-mined coal
24 that was sold to an eligible business. For purposes of this
25 paragraph, the term "eligible business" means a new electric
26 generating facility certified pursuant to Section 605-332 of

1 the Department of Commerce and Economic Opportunity Law of the
2 Civil Administrative Code of Illinois.

3 Remaining moneys received by the Department pursuant to
4 this Act shall be paid into the General Revenue Fund of the
5 State Treasury.

6 The Department may, upon separate written notice to a
7 taxpayer, require the taxpayer to prepare and file with the
8 Department on a form prescribed by the Department within not
9 less than 60 days after receipt of the notice an annual
10 information return for the tax year specified in the notice.
11 Such annual return to the Department shall include a statement
12 of gross receipts as shown by the taxpayer's last Federal
13 income tax return. If the total receipts of the business as
14 reported in the Federal income tax return do not agree with the
15 gross receipts reported to the Department of Revenue for the
16 same period, the taxpayer shall attach to his annual return a
17 schedule showing a reconciliation of the 2 amounts and the
18 reasons for the difference. The taxpayer's annual return to the
19 Department shall also disclose the cost of goods sold by the
20 taxpayer during the year covered by such return, opening and
21 closing inventories of such goods for such year, cost of goods
22 used from stock or taken from stock and given away by the
23 taxpayer during such year, pay roll information of the
24 taxpayer's business during such year and any additional
25 reasonable information which the Department deems would be
26 helpful in determining the accuracy of the monthly, quarterly

1 or annual returns filed by such taxpayer as hereinbefore
2 provided for in this Section.

3 If the annual information return required by this Section
4 is not filed when and as required, the taxpayer shall be liable
5 as follows:

6 (i) Until January 1, 1994, the taxpayer shall be liable
7 for a penalty equal to 1/6 of 1% of the tax due from such
8 taxpayer under this Act during the period to be covered by
9 the annual return for each month or fraction of a month
10 until such return is filed as required, the penalty to be
11 assessed and collected in the same manner as any other
12 penalty provided for in this Act.

13 (ii) On and after January 1, 1994, the taxpayer shall
14 be liable for a penalty as described in Section 3-4 of the
15 Uniform Penalty and Interest Act.

16 The chief executive officer, proprietor, owner or highest
17 ranking manager shall sign the annual return to certify the
18 accuracy of the information contained therein. Any person who
19 willfully signs the annual return containing false or
20 inaccurate information shall be guilty of perjury and punished
21 accordingly. The annual return form prescribed by the
22 Department shall include a warning that the person signing the
23 return may be liable for perjury.

24 The foregoing portion of this Section concerning the filing
25 of an annual information return shall not apply to a serviceman
26 who is not required to file an income tax return with the

1 United States Government.

2 As soon as possible after the first day of each month, upon
3 certification of the Department of Revenue, the Comptroller
4 shall order transferred and the Treasurer shall transfer from
5 the General Revenue Fund to the Motor Fuel Tax Fund an amount
6 equal to 1.7% of 80% of the net revenue realized under this Act
7 for the second preceding month. Beginning April 1, 2000, this
8 transfer is no longer required and shall not be made.

9 Net revenue realized for a month shall be the revenue
10 collected by the State pursuant to this Act, less the amount
11 paid out during that month as refunds to taxpayers for
12 overpayment of liability.

13 For greater simplicity of administration, it shall be
14 permissible for manufacturers, importers and wholesalers whose
15 products are sold by numerous servicemen in Illinois, and who
16 wish to do so, to assume the responsibility for accounting and
17 paying to the Department all tax accruing under this Act with
18 respect to such sales, if the servicemen who are affected do
19 not make written objection to the Department to this
20 arrangement.

21 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,
22 eff. 5-27-10.)

23 Section 25. The Retailers' Occupation Tax Act is amended by
24 changing Sections 2-10 and 3 as follows:

1 (35 ILCS 120/2-10)

2 Sec. 2-10. Rate of tax. Unless otherwise provided in this
3 Section, the tax imposed by this Act is at the rate of 6.25% of
4 gross receipts from sales of tangible personal property made in
5 the course of business.

6 Beginning on July 1, 2000 and through December 31, 2000,
7 with respect to motor fuel, as defined in Section 1.1 of the
8 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
9 the Use Tax Act, the tax is imposed at the rate of 1.25%.

10 Beginning on August 6, 2010 through August 15, 2010, with
11 respect to sales tax holiday items as defined in Section 2-8 of
12 this Act, the tax is imposed at the rate of 1.25%.

13 Within 14 days after the effective date of this amendatory
14 Act of the 91st General Assembly, each retailer of motor fuel
15 and gasohol shall cause the following notice to be posted in a
16 prominently visible place on each retail dispensing device that
17 is used to dispense motor fuel or gasohol in the State of
18 Illinois: "As of July 1, 2000, the State of Illinois has
19 eliminated the State's share of sales tax on motor fuel and
20 gasohol through December 31, 2000. The price on this pump
21 should reflect the elimination of the tax." The notice shall be
22 printed in bold print on a sign that is no smaller than 4
23 inches by 8 inches. The sign shall be clearly visible to
24 customers. Any retailer who fails to post or maintain a
25 required sign through December 31, 2000 is guilty of a petty
26 offense for which the fine shall be \$500 per day per each

1 retail premises where a violation occurs.

2 With respect to gasohol, as defined in the Use Tax Act, the
3 tax imposed by this Act applies to (i) 70% of the proceeds of
4 sales made on or after January 1, 1990, and before July 1,
5 2003, (ii) 80% of the proceeds of sales made on or after July
6 1, 2003 and on or before December 31, 2018, and (iii) 100% of
7 the proceeds of sales made thereafter. If, at any time,
8 however, the tax under this Act on sales of gasohol, as defined
9 in the Use Tax Act, is imposed at the rate of 1.25%, then the
10 tax imposed by this Act applies to 100% of the proceeds of
11 sales of gasohol made during that time.

12 With respect to majority blended ethanol fuel, as defined
13 in the Use Tax Act, the tax imposed by this Act does not apply
14 to the proceeds of sales made on or after July 1, 2003 and on or
15 before December 31, 2018 but applies to 100% of the proceeds of
16 sales made thereafter.

17 With respect to biodiesel blends, as defined in the Use Tax
18 Act, with no less than 1% and no more than 10% biodiesel, the
19 tax imposed by this Act applies to (i) 80% of the proceeds of
20 sales made on or after July 1, 2003 and on or before December
21 31, 2018 and (ii) 100% of the proceeds of sales made
22 thereafter. If, at any time, however, the tax under this Act on
23 sales of biodiesel blends, as defined in the Use Tax Act, with
24 no less than 1% and no more than 10% biodiesel is imposed at
25 the rate of 1.25%, then the tax imposed by this Act applies to
26 100% of the proceeds of sales of biodiesel blends with no less

1 than 1% and no more than 10% biodiesel made during that time.

2 With respect to 100% biodiesel, as defined in the Use Tax
3 Act, and biodiesel blends, as defined in the Use Tax Act, with
4 more than 10% but no more than 99% biodiesel, the tax imposed
5 by this Act does not apply to the proceeds of sales made on or
6 after July 1, 2003 and on or before December 31, 2018 but
7 applies to 100% of the proceeds of sales made thereafter.

8 With respect to food for human consumption that is to be
9 consumed off the premises where it is sold (other than
10 alcoholic beverages, soft drinks, and food that has been
11 prepared for immediate consumption) and prescription and
12 nonprescription medicines, drugs, medical appliances,
13 modifications to a motor vehicle for the purpose of rendering
14 it usable by a disabled person, and insulin, urine testing
15 materials, syringes, and needles used by diabetics, for human
16 use, the tax is imposed at the rate of 1%. For the purposes of
17 this Section, until September 1, 2009: the term "soft drinks"
18 means any complete, finished, ready-to-use, non-alcoholic
19 drink, whether carbonated or not, including but not limited to
20 soda water, cola, fruit juice, vegetable juice, carbonated
21 water, and all other preparations commonly known as soft drinks
22 of whatever kind or description that are contained in any
23 closed or sealed bottle, can, carton, or container, regardless
24 of size; but "soft drinks" does not include coffee, tea,
25 non-carbonated water, infant formula, milk or milk products as
26 defined in the Grade A Pasteurized Milk and Milk Products Act,

1 or drinks containing 50% or more natural fruit or vegetable
2 juice.

3 Notwithstanding any other provisions of this Act,
4 beginning September 1, 2009, "soft drinks" means non-alcoholic
5 beverages that contain natural or artificial sweeteners. "Soft
6 drinks" do not include beverages that contain milk or milk
7 products, soy, rice or similar milk substitutes, or greater
8 than 50% of vegetable or fruit juice by volume.

9 Until August 1, 2009, and notwithstanding any other
10 provisions of this Act, "food for human consumption that is to
11 be consumed off the premises where it is sold" includes all
12 food sold through a vending machine, except soft drinks and
13 food products that are dispensed hot from a vending machine,
14 regardless of the location of the vending machine. Beginning
15 August 1, 2009, and notwithstanding any other provisions of
16 this Act, "food for human consumption that is to be consumed
17 off the premises where it is sold" includes all food sold
18 through a vending machine, except soft drinks, candy, and food
19 products that are dispensed hot from a vending machine,
20 regardless of the location of the vending machine.

21 Notwithstanding any other provisions of this Act,
22 beginning September 1, 2009, "food for human consumption that
23 is to be consumed off the premises where it is sold" does not
24 include candy. For purposes of this Section, "candy" means a
25 preparation of sugar, honey, or other natural or artificial
26 sweeteners in combination with chocolate, fruits, nuts or other

1 ingredients or flavorings in the form of bars, drops, or
2 pieces. "Candy" does not include any preparation that contains
3 flour or requires refrigeration.

4 Notwithstanding any other provisions of this Act,
5 beginning September 1, 2009, "nonprescription medicines and
6 drugs" does not include grooming and hygiene products. For
7 purposes of this Section, "grooming and hygiene products"
8 includes, but is not limited to, soaps and cleaning solutions,
9 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
10 lotions and screens, unless those products are available by
11 prescription only, regardless of whether the products meet the
12 definition of "over-the-counter-drugs". For the purposes of
13 this paragraph, "over-the-counter-drug" means a drug for human
14 use that contains a label that identifies the product as a drug
15 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
16 label includes:

17 (A) A "Drug Facts" panel; or

18 (B) A statement of the "active ingredient(s)" with a
19 list of those ingredients contained in the compound,
20 substance or preparation.

21 Beginning January 1, 2014, in addition to all other rates
22 of tax imposed under this Act, a surcharge of 18% is imposed on
23 the selling price of firearms and firearm ammunition. "Firearm"
24 and "firearm ammunition" have the meanings ascribed to them in
25 Section 1.1 of the Firearm Owners Identification Card Act.

26 (Source: P.A. 96-34, eff. 7-13-09; 96-37, eff. 7-13-09; 96-38,

1 eff. 7-13-09; 96-1000, eff. 7-2-10; 96-1012, eff. 7-7-10;
2 97-636, eff. 6-1-12.)

3 (35 ILCS 120/3) (from Ch. 120, par. 442)

4 Sec. 3. Except as provided in this Section, on or before
5 the twentieth day of each calendar month, every person engaged
6 in the business of selling tangible personal property at retail
7 in this State during the preceding calendar month shall file a
8 return with the Department, stating:

9 1. The name of the seller;

10 2. His residence address and the address of his
11 principal place of business and the address of the
12 principal place of business (if that is a different
13 address) from which he engages in the business of selling
14 tangible personal property at retail in this State;

15 3. Total amount of receipts received by him during the
16 preceding calendar month or quarter, as the case may be,
17 from sales of tangible personal property, and from services
18 furnished, by him during such preceding calendar month or
19 quarter;

20 4. Total amount received by him during the preceding
21 calendar month or quarter on charge and time sales of
22 tangible personal property, and from services furnished,
23 by him prior to the month or quarter for which the return
24 is filed;

25 5. Deductions allowed by law;

1 6. Gross receipts which were received by him during the
2 preceding calendar month or quarter and upon the basis of
3 which the tax is imposed;

4 7. The amount of credit provided in Section 2d of this
5 Act;

6 8. The amount of tax due;

7 9. The signature of the taxpayer; and

8 10. Such other reasonable information as the
9 Department may require.

10 If a taxpayer fails to sign a return within 30 days after
11 the proper notice and demand for signature by the Department,
12 the return shall be considered valid and any amount shown to be
13 due on the return shall be deemed assessed.

14 Each return shall be accompanied by the statement of
15 prepaid tax issued pursuant to Section 2e for which credit is
16 claimed.

17 Prior to October 1, 2003, and on and after September 1,
18 2004 a retailer may accept a Manufacturer's Purchase Credit
19 certification from a purchaser in satisfaction of Use Tax as
20 provided in Section 3-85 of the Use Tax Act if the purchaser
21 provides the appropriate documentation as required by Section
22 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
23 certification, accepted by a retailer prior to October 1, 2003
24 and on and after September 1, 2004 as provided in Section 3-85
25 of the Use Tax Act, may be used by that retailer to satisfy
26 Retailers' Occupation Tax liability in the amount claimed in

1 the certification, not to exceed 6.25% of the receipts subject
2 to tax from a qualifying purchase. A Manufacturer's Purchase
3 Credit reported on any original or amended return filed under
4 this Act after October 20, 2003 for reporting periods prior to
5 September 1, 2004 shall be disallowed. Manufacturer's
6 Purchaser Credit reported on annual returns due on or after
7 January 1, 2005 will be disallowed for periods prior to
8 September 1, 2004. No Manufacturer's Purchase Credit may be
9 used after September 30, 2003 through August 31, 2004 to
10 satisfy any tax liability imposed under this Act, including any
11 audit liability.

12 The Department may require returns to be filed on a
13 quarterly basis. If so required, a return for each calendar
14 quarter shall be filed on or before the twentieth day of the
15 calendar month following the end of such calendar quarter. The
16 taxpayer shall also file a return with the Department for each
17 of the first two months of each calendar quarter, on or before
18 the twentieth day of the following calendar month, stating:

- 19 1. The name of the seller;
- 20 2. The address of the principal place of business from
21 which he engages in the business of selling tangible
22 personal property at retail in this State;
- 23 3. The total amount of taxable receipts received by him
24 during the preceding calendar month from sales of tangible
25 personal property by him during such preceding calendar
26 month, including receipts from charge and time sales, but

1 less all deductions allowed by law;

2 4. The amount of credit provided in Section 2d of this
3 Act;

4 5. The amount of tax due; and

5 6. Such other reasonable information as the Department
6 may require.

7 Beginning on October 1, 2003, any person who is not a
8 licensed distributor, importing distributor, or manufacturer,
9 as defined in the Liquor Control Act of 1934, but is engaged in
10 the business of selling, at retail, alcoholic liquor shall file
11 a statement with the Department of Revenue, in a format and at
12 a time prescribed by the Department, showing the total amount
13 paid for alcoholic liquor purchased during the preceding month
14 and such other information as is reasonably required by the
15 Department. The Department may adopt rules to require that this
16 statement be filed in an electronic or telephonic format. Such
17 rules may provide for exceptions from the filing requirements
18 of this paragraph. For the purposes of this paragraph, the term
19 "alcoholic liquor" shall have the meaning prescribed in the
20 Liquor Control Act of 1934.

21 Beginning on October 1, 2003, every distributor, importing
22 distributor, and manufacturer of alcoholic liquor as defined in
23 the Liquor Control Act of 1934, shall file a statement with the
24 Department of Revenue, no later than the 10th day of the month
25 for the preceding month during which transactions occurred, by
26 electronic means, showing the total amount of gross receipts

1 from the sale of alcoholic liquor sold or distributed during
2 the preceding month to purchasers; identifying the purchaser to
3 whom it was sold or distributed; the purchaser's tax
4 registration number; and such other information reasonably
5 required by the Department. A distributor, importing
6 distributor, or manufacturer of alcoholic liquor must
7 personally deliver, mail, or provide by electronic means to
8 each retailer listed on the monthly statement a report
9 containing a cumulative total of that distributor's, importing
10 distributor's, or manufacturer's total sales of alcoholic
11 liquor to that retailer no later than the 10th day of the month
12 for the preceding month during which the transaction occurred.
13 The distributor, importing distributor, or manufacturer shall
14 notify the retailer as to the method by which the distributor,
15 importing distributor, or manufacturer will provide the sales
16 information. If the retailer is unable to receive the sales
17 information by electronic means, the distributor, importing
18 distributor, or manufacturer shall furnish the sales
19 information by personal delivery or by mail. For purposes of
20 this paragraph, the term "electronic means" includes, but is
21 not limited to, the use of a secure Internet website, e-mail,
22 or facsimile.

23 If a total amount of less than \$1 is payable, refundable or
24 creditable, such amount shall be disregarded if it is less than
25 50 cents and shall be increased to \$1 if it is 50 cents or more.

26 Beginning October 1, 1993, a taxpayer who has an average

1 monthly tax liability of \$150,000 or more shall make all
2 payments required by rules of the Department by electronic
3 funds transfer. Beginning October 1, 1994, a taxpayer who has
4 an average monthly tax liability of \$100,000 or more shall make
5 all payments required by rules of the Department by electronic
6 funds transfer. Beginning October 1, 1995, a taxpayer who has
7 an average monthly tax liability of \$50,000 or more shall make
8 all payments required by rules of the Department by electronic
9 funds transfer. Beginning October 1, 2000, a taxpayer who has
10 an annual tax liability of \$200,000 or more shall make all
11 payments required by rules of the Department by electronic
12 funds transfer. The term "annual tax liability" shall be the
13 sum of the taxpayer's liabilities under this Act, and under all
14 other State and local occupation and use tax laws administered
15 by the Department, for the immediately preceding calendar year.
16 The term "average monthly tax liability" shall be the sum of
17 the taxpayer's liabilities under this Act, and under all other
18 State and local occupation and use tax laws administered by the
19 Department, for the immediately preceding calendar year
20 divided by 12. Beginning on October 1, 2002, a taxpayer who has
21 a tax liability in the amount set forth in subsection (b) of
22 Section 2505-210 of the Department of Revenue Law shall make
23 all payments required by rules of the Department by electronic
24 funds transfer.

25 Before August 1 of each year beginning in 1993, the
26 Department shall notify all taxpayers required to make payments

1 by electronic funds transfer. All taxpayers required to make
2 payments by electronic funds transfer shall make those payments
3 for a minimum of one year beginning on October 1.

4 Any taxpayer not required to make payments by electronic
5 funds transfer may make payments by electronic funds transfer
6 with the permission of the Department.

7 All taxpayers required to make payment by electronic funds
8 transfer and any taxpayers authorized to voluntarily make
9 payments by electronic funds transfer shall make those payments
10 in the manner authorized by the Department.

11 The Department shall adopt such rules as are necessary to
12 effectuate a program of electronic funds transfer and the
13 requirements of this Section.

14 Any amount which is required to be shown or reported on any
15 return or other document under this Act shall, if such amount
16 is not a whole-dollar amount, be increased to the nearest
17 whole-dollar amount in any case where the fractional part of a
18 dollar is 50 cents or more, and decreased to the nearest
19 whole-dollar amount where the fractional part of a dollar is
20 less than 50 cents.

21 If the retailer is otherwise required to file a monthly
22 return and if the retailer's average monthly tax liability to
23 the Department does not exceed \$200, the Department may
24 authorize his returns to be filed on a quarter annual basis,
25 with the return for January, February and March of a given year
26 being due by April 20 of such year; with the return for April,

1 May and June of a given year being due by July 20 of such year;
2 with the return for July, August and September of a given year
3 being due by October 20 of such year, and with the return for
4 October, November and December of a given year being due by
5 January 20 of the following year.

6 If the retailer is otherwise required to file a monthly or
7 quarterly return and if the retailer's average monthly tax
8 liability with the Department does not exceed \$50, the
9 Department may authorize his returns to be filed on an annual
10 basis, with the return for a given year being due by January 20
11 of the following year.

12 Such quarter annual and annual returns, as to form and
13 substance, shall be subject to the same requirements as monthly
14 returns.

15 Notwithstanding any other provision in this Act concerning
16 the time within which a retailer may file his return, in the
17 case of any retailer who ceases to engage in a kind of business
18 which makes him responsible for filing returns under this Act,
19 such retailer shall file a final return under this Act with the
20 Department not more than one month after discontinuing such
21 business.

22 Where the same person has more than one business registered
23 with the Department under separate registrations under this
24 Act, such person may not file each return that is due as a
25 single return covering all such registered businesses, but
26 shall file separate returns for each such registered business.

1 In addition, with respect to motor vehicles, watercraft,
2 aircraft, and trailers that are required to be registered with
3 an agency of this State, every retailer selling this kind of
4 tangible personal property shall file, with the Department,
5 upon a form to be prescribed and supplied by the Department, a
6 separate return for each such item of tangible personal
7 property which the retailer sells, except that if, in the same
8 transaction, (i) a retailer of aircraft, watercraft, motor
9 vehicles or trailers transfers more than one aircraft,
10 watercraft, motor vehicle or trailer to another aircraft,
11 watercraft, motor vehicle retailer or trailer retailer for the
12 purpose of resale or (ii) a retailer of aircraft, watercraft,
13 motor vehicles, or trailers transfers more than one aircraft,
14 watercraft, motor vehicle, or trailer to a purchaser for use as
15 a qualifying rolling stock as provided in Section 2-5 of this
16 Act, then that seller may report the transfer of all aircraft,
17 watercraft, motor vehicles or trailers involved in that
18 transaction to the Department on the same uniform
19 invoice-transaction reporting return form. For purposes of
20 this Section, "watercraft" means a Class 2, Class 3, or Class 4
21 watercraft as defined in Section 3-2 of the Boat Registration
22 and Safety Act, a personal watercraft, or any boat equipped
23 with an inboard motor.

24 Any retailer who sells only motor vehicles, watercraft,
25 aircraft, or trailers that are required to be registered with
26 an agency of this State, so that all retailers' occupation tax

1 liability is required to be reported, and is reported, on such
2 transaction reporting returns and who is not otherwise required
3 to file monthly or quarterly returns, need not file monthly or
4 quarterly returns. However, those retailers shall be required
5 to file returns on an annual basis.

6 The transaction reporting return, in the case of motor
7 vehicles or trailers that are required to be registered with an
8 agency of this State, shall be the same document as the Uniform
9 Invoice referred to in Section 5-402 of The Illinois Vehicle
10 Code and must show the name and address of the seller; the name
11 and address of the purchaser; the amount of the selling price
12 including the amount allowed by the retailer for traded-in
13 property, if any; the amount allowed by the retailer for the
14 traded-in tangible personal property, if any, to the extent to
15 which Section 1 of this Act allows an exemption for the value
16 of traded-in property; the balance payable after deducting such
17 trade-in allowance from the total selling price; the amount of
18 tax due from the retailer with respect to such transaction; the
19 amount of tax collected from the purchaser by the retailer on
20 such transaction (or satisfactory evidence that such tax is not
21 due in that particular instance, if that is claimed to be the
22 fact); the place and date of the sale; a sufficient
23 identification of the property sold; such other information as
24 is required in Section 5-402 of The Illinois Vehicle Code, and
25 such other information as the Department may reasonably
26 require.

1 The transaction reporting return in the case of watercraft
2 or aircraft must show the name and address of the seller; the
3 name and address of the purchaser; the amount of the selling
4 price including the amount allowed by the retailer for
5 traded-in property, if any; the amount allowed by the retailer
6 for the traded-in tangible personal property, if any, to the
7 extent to which Section 1 of this Act allows an exemption for
8 the value of traded-in property; the balance payable after
9 deducting such trade-in allowance from the total selling price;
10 the amount of tax due from the retailer with respect to such
11 transaction; the amount of tax collected from the purchaser by
12 the retailer on such transaction (or satisfactory evidence that
13 such tax is not due in that particular instance, if that is
14 claimed to be the fact); the place and date of the sale, a
15 sufficient identification of the property sold, and such other
16 information as the Department may reasonably require.

17 Such transaction reporting return shall be filed not later
18 than 20 days after the day of delivery of the item that is
19 being sold, but may be filed by the retailer at any time sooner
20 than that if he chooses to do so. The transaction reporting
21 return and tax remittance or proof of exemption from the
22 Illinois use tax may be transmitted to the Department by way of
23 the State agency with which, or State officer with whom the
24 tangible personal property must be titled or registered (if
25 titling or registration is required) if the Department and such
26 agency or State officer determine that this procedure will

1 expedite the processing of applications for title or
2 registration.

3 With each such transaction reporting return, the retailer
4 shall remit the proper amount of tax due (or shall submit
5 satisfactory evidence that the sale is not taxable if that is
6 the case), to the Department or its agents, whereupon the
7 Department shall issue, in the purchaser's name, a use tax
8 receipt (or a certificate of exemption if the Department is
9 satisfied that the particular sale is tax exempt) which such
10 purchaser may submit to the agency with which, or State officer
11 with whom, he must title or register the tangible personal
12 property that is involved (if titling or registration is
13 required) in support of such purchaser's application for an
14 Illinois certificate or other evidence of title or registration
15 to such tangible personal property.

16 No retailer's failure or refusal to remit tax under this
17 Act precludes a user, who has paid the proper tax to the
18 retailer, from obtaining his certificate of title or other
19 evidence of title or registration (if titling or registration
20 is required) upon satisfying the Department that such user has
21 paid the proper tax (if tax is due) to the retailer. The
22 Department shall adopt appropriate rules to carry out the
23 mandate of this paragraph.

24 If the user who would otherwise pay tax to the retailer
25 wants the transaction reporting return filed and the payment of
26 the tax or proof of exemption made to the Department before the

1 retailer is willing to take these actions and such user has not
2 paid the tax to the retailer, such user may certify to the fact
3 of such delay by the retailer and may (upon the Department
4 being satisfied of the truth of such certification) transmit
5 the information required by the transaction reporting return
6 and the remittance for tax or proof of exemption directly to
7 the Department and obtain his tax receipt or exemption
8 determination, in which event the transaction reporting return
9 and tax remittance (if a tax payment was required) shall be
10 credited by the Department to the proper retailer's account
11 with the Department, but without the 2.1% or 1.75% discount
12 provided for in this Section being allowed. When the user pays
13 the tax directly to the Department, he shall pay the tax in the
14 same amount and in the same form in which it would be remitted
15 if the tax had been remitted to the Department by the retailer.

16 Refunds made by the seller during the preceding return
17 period to purchasers, on account of tangible personal property
18 returned to the seller, shall be allowed as a deduction under
19 subdivision 5 of his monthly or quarterly return, as the case
20 may be, in case the seller had theretofore included the
21 receipts from the sale of such tangible personal property in a
22 return filed by him and had paid the tax imposed by this Act
23 with respect to such receipts.

24 Where the seller is a corporation, the return filed on
25 behalf of such corporation shall be signed by the president,
26 vice-president, secretary or treasurer or by the properly

1 accredited agent of such corporation.

2 Where the seller is a limited liability company, the return
3 filed on behalf of the limited liability company shall be
4 signed by a manager, member, or properly accredited agent of
5 the limited liability company.

6 Except as provided in this Section, the retailer filing the
7 return under this Section shall, at the time of filing such
8 return, pay to the Department the amount of tax imposed by this
9 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
10 on and after January 1, 1990, or \$5 per calendar year,
11 whichever is greater, which is allowed to reimburse the
12 retailer for the expenses incurred in keeping records,
13 preparing and filing returns, remitting the tax and supplying
14 data to the Department on request. Any prepayment made pursuant
15 to Section 2d of this Act shall be included in the amount on
16 which such 2.1% or 1.75% discount is computed. In the case of
17 retailers who report and pay the tax on a transaction by
18 transaction basis, as provided in this Section, such discount
19 shall be taken with each such tax remittance instead of when
20 such retailer files his periodic return.

21 Before October 1, 2000, if the taxpayer's average monthly
22 tax liability to the Department under this Act, the Use Tax
23 Act, the Service Occupation Tax Act, and the Service Use Tax
24 Act, excluding any liability for prepaid sales tax to be
25 remitted in accordance with Section 2d of this Act, was \$10,000
26 or more during the preceding 4 complete calendar quarters, he

1 shall file a return with the Department each month by the 20th
2 day of the month next following the month during which such tax
3 liability is incurred and shall make payments to the Department
4 on or before the 7th, 15th, 22nd and last day of the month
5 during which such liability is incurred. On and after October
6 1, 2000, if the taxpayer's average monthly tax liability to the
7 Department under this Act, the Use Tax Act, the Service
8 Occupation Tax Act, and the Service Use Tax Act, excluding any
9 liability for prepaid sales tax to be remitted in accordance
10 with Section 2d of this Act, was \$20,000 or more during the
11 preceding 4 complete calendar quarters, he shall file a return
12 with the Department each month by the 20th day of the month
13 next following the month during which such tax liability is
14 incurred and shall make payment to the Department on or before
15 the 7th, 15th, 22nd and last day of the month during which such
16 liability is incurred. If the month during which such tax
17 liability is incurred began prior to January 1, 1985, each
18 payment shall be in an amount equal to 1/4 of the taxpayer's
19 actual liability for the month or an amount set by the
20 Department not to exceed 1/4 of the average monthly liability
21 of the taxpayer to the Department for the preceding 4 complete
22 calendar quarters (excluding the month of highest liability and
23 the month of lowest liability in such 4 quarter period). If the
24 month during which such tax liability is incurred begins on or
25 after January 1, 1985 and prior to January 1, 1987, each
26 payment shall be in an amount equal to 22.5% of the taxpayer's

1 actual liability for the month or 27.5% of the taxpayer's
2 liability for the same calendar month of the preceding year. If
3 the month during which such tax liability is incurred begins on
4 or after January 1, 1987 and prior to January 1, 1988, each
5 payment shall be in an amount equal to 22.5% of the taxpayer's
6 actual liability for the month or 26.25% of the taxpayer's
7 liability for the same calendar month of the preceding year. If
8 the month during which such tax liability is incurred begins on
9 or after January 1, 1988, and prior to January 1, 1989, or
10 begins on or after January 1, 1996, each payment shall be in an
11 amount equal to 22.5% of the taxpayer's actual liability for
12 the month or 25% of the taxpayer's liability for the same
13 calendar month of the preceding year. If the month during which
14 such tax liability is incurred begins on or after January 1,
15 1989, and prior to January 1, 1996, each payment shall be in an
16 amount equal to 22.5% of the taxpayer's actual liability for
17 the month or 25% of the taxpayer's liability for the same
18 calendar month of the preceding year or 100% of the taxpayer's
19 actual liability for the quarter monthly reporting period. The
20 amount of such quarter monthly payments shall be credited
21 against the final tax liability of the taxpayer's return for
22 that month. Before October 1, 2000, once applicable, the
23 requirement of the making of quarter monthly payments to the
24 Department by taxpayers having an average monthly tax liability
25 of \$10,000 or more as determined in the manner provided above
26 shall continue until such taxpayer's average monthly liability

1 to the Department during the preceding 4 complete calendar
2 quarters (excluding the month of highest liability and the
3 month of lowest liability) is less than \$9,000, or until such
4 taxpayer's average monthly liability to the Department as
5 computed for each calendar quarter of the 4 preceding complete
6 calendar quarter period is less than \$10,000. However, if a
7 taxpayer can show the Department that a substantial change in
8 the taxpayer's business has occurred which causes the taxpayer
9 to anticipate that his average monthly tax liability for the
10 reasonably foreseeable future will fall below the \$10,000
11 threshold stated above, then such taxpayer may petition the
12 Department for a change in such taxpayer's reporting status. On
13 and after October 1, 2000, once applicable, the requirement of
14 the making of quarter monthly payments to the Department by
15 taxpayers having an average monthly tax liability of \$20,000 or
16 more as determined in the manner provided above shall continue
17 until such taxpayer's average monthly liability to the
18 Department during the preceding 4 complete calendar quarters
19 (excluding the month of highest liability and the month of
20 lowest liability) is less than \$19,000 or until such taxpayer's
21 average monthly liability to the Department as computed for
22 each calendar quarter of the 4 preceding complete calendar
23 quarter period is less than \$20,000. However, if a taxpayer can
24 show the Department that a substantial change in the taxpayer's
25 business has occurred which causes the taxpayer to anticipate
26 that his average monthly tax liability for the reasonably

1 foreseeable future will fall below the \$20,000 threshold stated
2 above, then such taxpayer may petition the Department for a
3 change in such taxpayer's reporting status. The Department
4 shall change such taxpayer's reporting status unless it finds
5 that such change is seasonal in nature and not likely to be
6 long term. If any such quarter monthly payment is not paid at
7 the time or in the amount required by this Section, then the
8 taxpayer shall be liable for penalties and interest on the
9 difference between the minimum amount due as a payment and the
10 amount of such quarter monthly payment actually and timely
11 paid, except insofar as the taxpayer has previously made
12 payments for that month to the Department in excess of the
13 minimum payments previously due as provided in this Section.
14 The Department shall make reasonable rules and regulations to
15 govern the quarter monthly payment amount and quarter monthly
16 payment dates for taxpayers who file on other than a calendar
17 monthly basis.

18 The provisions of this paragraph apply before October 1,
19 2001. Without regard to whether a taxpayer is required to make
20 quarter monthly payments as specified above, any taxpayer who
21 is required by Section 2d of this Act to collect and remit
22 prepaid taxes and has collected prepaid taxes which average in
23 excess of \$25,000 per month during the preceding 2 complete
24 calendar quarters, shall file a return with the Department as
25 required by Section 2f and shall make payments to the
26 Department on or before the 7th, 15th, 22nd and last day of the

1 month during which such liability is incurred. If the month
2 during which such tax liability is incurred began prior to the
3 effective date of this amendatory Act of 1985, each payment
4 shall be in an amount not less than 22.5% of the taxpayer's
5 actual liability under Section 2d. If the month during which
6 such tax liability is incurred begins on or after January 1,
7 1986, each payment shall be in an amount equal to 22.5% of the
8 taxpayer's actual liability for the month or 27.5% of the
9 taxpayer's liability for the same calendar month of the
10 preceding calendar year. If the month during which such tax
11 liability is incurred begins on or after January 1, 1987, each
12 payment shall be in an amount equal to 22.5% of the taxpayer's
13 actual liability for the month or 26.25% of the taxpayer's
14 liability for the same calendar month of the preceding year.
15 The amount of such quarter monthly payments shall be credited
16 against the final tax liability of the taxpayer's return for
17 that month filed under this Section or Section 2f, as the case
18 may be. Once applicable, the requirement of the making of
19 quarter monthly payments to the Department pursuant to this
20 paragraph shall continue until such taxpayer's average monthly
21 prepaid tax collections during the preceding 2 complete
22 calendar quarters is \$25,000 or less. If any such quarter
23 monthly payment is not paid at the time or in the amount
24 required, the taxpayer shall be liable for penalties and
25 interest on such difference, except insofar as the taxpayer has
26 previously made payments for that month in excess of the

1 minimum payments previously due.

2 The provisions of this paragraph apply on and after October
3 1, 2001. Without regard to whether a taxpayer is required to
4 make quarter monthly payments as specified above, any taxpayer
5 who is required by Section 2d of this Act to collect and remit
6 prepaid taxes and has collected prepaid taxes that average in
7 excess of \$20,000 per month during the preceding 4 complete
8 calendar quarters shall file a return with the Department as
9 required by Section 2f and shall make payments to the
10 Department on or before the 7th, 15th, 22nd and last day of the
11 month during which the liability is incurred. Each payment
12 shall be in an amount equal to 22.5% of the taxpayer's actual
13 liability for the month or 25% of the taxpayer's liability for
14 the same calendar month of the preceding year. The amount of
15 the quarter monthly payments shall be credited against the
16 final tax liability of the taxpayer's return for that month
17 filed under this Section or Section 2f, as the case may be.
18 Once applicable, the requirement of the making of quarter
19 monthly payments to the Department pursuant to this paragraph
20 shall continue until the taxpayer's average monthly prepaid tax
21 collections during the preceding 4 complete calendar quarters
22 (excluding the month of highest liability and the month of
23 lowest liability) is less than \$19,000 or until such taxpayer's
24 average monthly liability to the Department as computed for
25 each calendar quarter of the 4 preceding complete calendar
26 quarters is less than \$20,000. If any such quarter monthly

1 payment is not paid at the time or in the amount required, the
2 taxpayer shall be liable for penalties and interest on such
3 difference, except insofar as the taxpayer has previously made
4 payments for that month in excess of the minimum payments
5 previously due.

6 If any payment provided for in this Section exceeds the
7 taxpayer's liabilities under this Act, the Use Tax Act, the
8 Service Occupation Tax Act and the Service Use Tax Act, as
9 shown on an original monthly return, the Department shall, if
10 requested by the taxpayer, issue to the taxpayer a credit
11 memorandum no later than 30 days after the date of payment. The
12 credit evidenced by such credit memorandum may be assigned by
13 the taxpayer to a similar taxpayer under this Act, the Use Tax
14 Act, the Service Occupation Tax Act or the Service Use Tax Act,
15 in accordance with reasonable rules and regulations to be
16 prescribed by the Department. If no such request is made, the
17 taxpayer may credit such excess payment against tax liability
18 subsequently to be remitted to the Department under this Act,
19 the Use Tax Act, the Service Occupation Tax Act or the Service
20 Use Tax Act, in accordance with reasonable rules and
21 regulations prescribed by the Department. If the Department
22 subsequently determined that all or any part of the credit
23 taken was not actually due to the taxpayer, the taxpayer's 2.1%
24 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
25 of the difference between the credit taken and that actually
26 due, and that taxpayer shall be liable for penalties and

1 interest on such difference.

2 If a retailer of motor fuel is entitled to a credit under
3 Section 2d of this Act which exceeds the taxpayer's liability
4 to the Department under this Act for the month which the
5 taxpayer is filing a return, the Department shall issue the
6 taxpayer a credit memorandum for the excess.

7 Beginning January 1, 1990, each month the Department shall
8 pay into the Local Government Tax Fund, a special fund in the
9 State treasury which is hereby created, the net revenue
10 realized for the preceding month from the 1% tax on sales of
11 food for human consumption which is to be consumed off the
12 premises where it is sold (other than alcoholic beverages, soft
13 drinks and food which has been prepared for immediate
14 consumption) and prescription and nonprescription medicines,
15 drugs, medical appliances and insulin, urine testing
16 materials, syringes and needles used by diabetics.

17 Beginning January 1, 1990, each month the Department shall
18 pay into the County and Mass Transit District Fund, a special
19 fund in the State treasury which is hereby created, 4% of the
20 net revenue realized for the preceding month from the 6.25%
21 general rate.

22 Beginning August 1, 2000, each month the Department shall
23 pay into the County and Mass Transit District Fund 20% of the
24 net revenue realized for the preceding month from the 1.25%
25 rate on the selling price of motor fuel and gasohol. Beginning
26 September 1, 2010, each month the Department shall pay into the

1 County and Mass Transit District Fund 20% of the net revenue
2 realized for the preceding month from the 1.25% rate on the
3 selling price of sales tax holiday items.

4 Beginning January 1, 1990, each month the Department shall
5 pay into the Local Government Tax Fund 16% of the net revenue
6 realized for the preceding month from the 6.25% general rate on
7 the selling price of tangible personal property.

8 Beginning August 1, 2000, each month the Department shall
9 pay into the Local Government Tax Fund 80% of the net revenue
10 realized for the preceding month from the 1.25% rate on the
11 selling price of motor fuel and gasohol. Beginning September 1,
12 2010, each month the Department shall pay into the Local
13 Government Tax Fund 80% of the net revenue realized for the
14 preceding month from the 1.25% rate on the selling price of
15 sales tax holiday items.

16 Beginning October 1, 2009, each month the Department shall
17 pay into the Capital Projects Fund an amount that is equal to
18 an amount estimated by the Department to represent 80% of the
19 net revenue realized for the preceding month from the sale of
20 candy, grooming and hygiene products, and soft drinks that had
21 been taxed at a rate of 1% prior to September 1, 2009 but that
22 is now taxed at 6.25%.

23 Beginning July 1, 2011, each month the Department shall pay
24 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue
25 realized for the preceding month from the 6.25% general rate on
26 the selling price of sorbents used in Illinois in the process

1 of sorbent injection as used to comply with the Environmental
2 Protection Act or the federal Clean Air Act, but the total
3 payment into the Clean Air Act (CAA) Permit Fund under this Act
4 and the Use Tax Act shall not exceed \$2,000,000 in any fiscal
5 year.

6 Beginning January 1, 2014, the Department shall pay into
7 the Firearm Sales Tax Trust Fund 100% of the net revenue
8 realized for the preceding month from the 18% surcharge on the
9 selling price of firearms and firearm ammunition.

10 Of the remainder of the moneys received by the Department
11 pursuant to this Act, (a) 1.75% thereof shall be paid into the
12 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
13 and after July 1, 1989, 3.8% thereof shall be paid into the
14 Build Illinois Fund; provided, however, that if in any fiscal
15 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
16 may be, of the moneys received by the Department and required
17 to be paid into the Build Illinois Fund pursuant to this Act,
18 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
19 Act, and Section 9 of the Service Occupation Tax Act, such Acts
20 being hereinafter called the "Tax Acts" and such aggregate of
21 2.2% or 3.8%, as the case may be, of moneys being hereinafter
22 called the "Tax Act Amount", and (2) the amount transferred to
23 the Build Illinois Fund from the State and Local Sales Tax
24 Reform Fund shall be less than the Annual Specified Amount (as
25 hereinafter defined), an amount equal to the difference shall
26 be immediately paid into the Build Illinois Fund from other

1 moneys received by the Department pursuant to the Tax Acts; the
2 "Annual Specified Amount" means the amounts specified below for
3 fiscal years 1986 through 1993:

4	Fiscal Year	Annual Specified Amount
5	1986	\$54,800,000
6	1987	\$76,650,000
7	1988	\$80,480,000
8	1989	\$88,510,000
9	1990	\$115,330,000
10	1991	\$145,470,000
11	1992	\$182,730,000
12	1993	\$206,520,000;

13 and means the Certified Annual Debt Service Requirement (as
14 defined in Section 13 of the Build Illinois Bond Act) or the
15 Tax Act Amount, whichever is greater, for fiscal year 1994 and
16 each fiscal year thereafter; and further provided, that if on
17 the last business day of any month the sum of (1) the Tax Act
18 Amount required to be deposited into the Build Illinois Bond
19 Account in the Build Illinois Fund during such month and (2)
20 the amount transferred to the Build Illinois Fund from the
21 State and Local Sales Tax Reform Fund shall have been less than
22 1/12 of the Annual Specified Amount, an amount equal to the
23 difference shall be immediately paid into the Build Illinois
24 Fund from other moneys received by the Department pursuant to
25 the Tax Acts; and, further provided, that in no event shall the
26 payments required under the preceding proviso result in

1 aggregate payments into the Build Illinois Fund pursuant to
2 this clause (b) for any fiscal year in excess of the greater of
3 (i) the Tax Act Amount or (ii) the Annual Specified Amount for
4 such fiscal year. The amounts payable into the Build Illinois
5 Fund under clause (b) of the first sentence in this paragraph
6 shall be payable only until such time as the aggregate amount
7 on deposit under each trust indenture securing Bonds issued and
8 outstanding pursuant to the Build Illinois Bond Act is
9 sufficient, taking into account any future investment income,
10 to fully provide, in accordance with such indenture, for the
11 defeasance of or the payment of the principal of, premium, if
12 any, and interest on the Bonds secured by such indenture and on
13 any Bonds expected to be issued thereafter and all fees and
14 costs payable with respect thereto, all as certified by the
15 Director of the Bureau of the Budget (now Governor's Office of
16 Management and Budget). If on the last business day of any
17 month in which Bonds are outstanding pursuant to the Build
18 Illinois Bond Act, the aggregate of moneys deposited in the
19 Build Illinois Bond Account in the Build Illinois Fund in such
20 month shall be less than the amount required to be transferred
21 in such month from the Build Illinois Bond Account to the Build
22 Illinois Bond Retirement and Interest Fund pursuant to Section
23 13 of the Build Illinois Bond Act, an amount equal to such
24 deficiency shall be immediately paid from other moneys received
25 by the Department pursuant to the Tax Acts to the Build
26 Illinois Fund; provided, however, that any amounts paid to the

1 Build Illinois Fund in any fiscal year pursuant to this
 2 sentence shall be deemed to constitute payments pursuant to
 3 clause (b) of the first sentence of this paragraph and shall
 4 reduce the amount otherwise payable for such fiscal year
 5 pursuant to that clause (b). The moneys received by the
 6 Department pursuant to this Act and required to be deposited
 7 into the Build Illinois Fund are subject to the pledge, claim
 8 and charge set forth in Section 12 of the Build Illinois Bond
 9 Act.

10 Subject to payment of amounts into the Build Illinois Fund
 11 as provided in the preceding paragraph or in any amendment
 12 thereto hereafter enacted, the following specified monthly
 13 installment of the amount requested in the certificate of the
 14 Chairman of the Metropolitan Pier and Exposition Authority
 15 provided under Section 8.25f of the State Finance Act, but not
 16 in excess of sums designated as "Total Deposit", shall be
 17 deposited in the aggregate from collections under Section 9 of
 18 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 19 9 of the Service Occupation Tax Act, and Section 3 of the
 20 Retailers' Occupation Tax Act into the McCormick Place
 21 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
23	1993	\$0
24	1994	53,000,000
25	1995	58,000,000

1	1996	61,000,000
2	1997	64,000,000
3	1998	68,000,000
4	1999	71,000,000
5	2000	75,000,000
6	2001	80,000,000
7	2002	93,000,000
8	2003	99,000,000
9	2004	103,000,000
10	2005	108,000,000
11	2006	113,000,000
12	2007	119,000,000
13	2008	126,000,000
14	2009	132,000,000
15	2010	139,000,000
16	2011	146,000,000
17	2012	153,000,000
18	2013	161,000,000
19	2014	170,000,000
20	2015	179,000,000
21	2016	189,000,000
22	2017	199,000,000
23	2018	210,000,000
24	2019	221,000,000
25	2020	233,000,000
26	2021	246,000,000

1	2022	260,000,000
2	2023	275,000,000
3	2024	275,000,000
4	2025	275,000,000
5	2026	279,000,000
6	2027	292,000,000
7	2028	307,000,000
8	2029	322,000,000
9	2030	338,000,000
10	2031	350,000,000
11	2032	350,000,000

12 and
13 each fiscal year
14 thereafter that bonds
15 are outstanding under
16 Section 13.2 of the
17 Metropolitan Pier and
18 Exposition Authority Act,
19 but not after fiscal year 2060.

20 Beginning July 20, 1993 and in each month of each fiscal
21 year thereafter, one-eighth of the amount requested in the
22 certificate of the Chairman of the Metropolitan Pier and
23 Exposition Authority for that fiscal year, less the amount
24 deposited into the McCormick Place Expansion Project Fund by
25 the State Treasurer in the respective month under subsection
26 (g) of Section 13 of the Metropolitan Pier and Exposition

1 Authority Act, plus cumulative deficiencies in the deposits
2 required under this Section for previous months and years,
3 shall be deposited into the McCormick Place Expansion Project
4 Fund, until the full amount requested for the fiscal year, but
5 not in excess of the amount specified above as "Total Deposit",
6 has been deposited.

7 Subject to payment of amounts into the Build Illinois Fund
8 and the McCormick Place Expansion Project Fund pursuant to the
9 preceding paragraphs or in any amendments thereto hereafter
10 enacted, beginning July 1, 1993, the Department shall each
11 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
12 the net revenue realized for the preceding month from the 6.25%
13 general rate on the selling price of tangible personal
14 property.

15 Subject to payment of amounts into the Build Illinois Fund
16 and the McCormick Place Expansion Project Fund pursuant to the
17 preceding paragraphs or in any amendments thereto hereafter
18 enacted, beginning with the receipt of the first report of
19 taxes paid by an eligible business and continuing for a 25-year
20 period, the Department shall each month pay into the Energy
21 Infrastructure Fund 80% of the net revenue realized from the
22 6.25% general rate on the selling price of Illinois-mined coal
23 that was sold to an eligible business. For purposes of this
24 paragraph, the term "eligible business" means a new electric
25 generating facility certified pursuant to Section 605-332 of
26 the Department of Commerce and Economic Opportunity Law of the

1 Civil Administrative Code of Illinois.

2 Of the remainder of the moneys received by the Department
3 pursuant to this Act, 75% thereof shall be paid into the State
4 Treasury and 25% shall be reserved in a special account and
5 used only for the transfer to the Common School Fund as part of
6 the monthly transfer from the General Revenue Fund in
7 accordance with Section 8a of the State Finance Act.

8 The Department may, upon separate written notice to a
9 taxpayer, require the taxpayer to prepare and file with the
10 Department on a form prescribed by the Department within not
11 less than 60 days after receipt of the notice an annual
12 information return for the tax year specified in the notice.
13 Such annual return to the Department shall include a statement
14 of gross receipts as shown by the retailer's last Federal
15 income tax return. If the total receipts of the business as
16 reported in the Federal income tax return do not agree with the
17 gross receipts reported to the Department of Revenue for the
18 same period, the retailer shall attach to his annual return a
19 schedule showing a reconciliation of the 2 amounts and the
20 reasons for the difference. The retailer's annual return to the
21 Department shall also disclose the cost of goods sold by the
22 retailer during the year covered by such return, opening and
23 closing inventories of such goods for such year, costs of goods
24 used from stock or taken from stock and given away by the
25 retailer during such year, payroll information of the
26 retailer's business during such year and any additional

1 reasonable information which the Department deems would be
2 helpful in determining the accuracy of the monthly, quarterly
3 or annual returns filed by such retailer as provided for in
4 this Section.

5 If the annual information return required by this Section
6 is not filed when and as required, the taxpayer shall be liable
7 as follows:

8 (i) Until January 1, 1994, the taxpayer shall be liable
9 for a penalty equal to 1/6 of 1% of the tax due from such
10 taxpayer under this Act during the period to be covered by
11 the annual return for each month or fraction of a month
12 until such return is filed as required, the penalty to be
13 assessed and collected in the same manner as any other
14 penalty provided for in this Act.

15 (ii) On and after January 1, 1994, the taxpayer shall
16 be liable for a penalty as described in Section 3-4 of the
17 Uniform Penalty and Interest Act.

18 The chief executive officer, proprietor, owner or highest
19 ranking manager shall sign the annual return to certify the
20 accuracy of the information contained therein. Any person who
21 willfully signs the annual return containing false or
22 inaccurate information shall be guilty of perjury and punished
23 accordingly. The annual return form prescribed by the
24 Department shall include a warning that the person signing the
25 return may be liable for perjury.

26 The provisions of this Section concerning the filing of an

1 annual information return do not apply to a retailer who is not
2 required to file an income tax return with the United States
3 Government.

4 As soon as possible after the first day of each month, upon
5 certification of the Department of Revenue, the Comptroller
6 shall order transferred and the Treasurer shall transfer from
7 the General Revenue Fund to the Motor Fuel Tax Fund an amount
8 equal to 1.7% of 80% of the net revenue realized under this Act
9 for the second preceding month. Beginning April 1, 2000, this
10 transfer is no longer required and shall not be made.

11 Net revenue realized for a month shall be the revenue
12 collected by the State pursuant to this Act, less the amount
13 paid out during that month as refunds to taxpayers for
14 overpayment of liability.

15 For greater simplicity of administration, manufacturers,
16 importers and wholesalers whose products are sold at retail in
17 Illinois by numerous retailers, and who wish to do so, may
18 assume the responsibility for accounting and paying to the
19 Department all tax accruing under this Act with respect to such
20 sales, if the retailers who are affected do not make written
21 objection to the Department to this arrangement.

22 Any person who promotes, organizes, provides retail
23 selling space for concessionaires or other types of sellers at
24 the Illinois State Fair, DuQuoin State Fair, county fairs,
25 local fairs, art shows, flea markets and similar exhibitions or
26 events, including any transient merchant as defined by Section

1 2 of the Transient Merchant Act of 1987, is required to file a
2 report with the Department providing the name of the merchant's
3 business, the name of the person or persons engaged in
4 merchant's business, the permanent address and Illinois
5 Retailers Occupation Tax Registration Number of the merchant,
6 the dates and location of the event and other reasonable
7 information that the Department may require. The report must be
8 filed not later than the 20th day of the month next following
9 the month during which the event with retail sales was held.
10 Any person who fails to file a report required by this Section
11 commits a business offense and is subject to a fine not to
12 exceed \$250.

13 Any person engaged in the business of selling tangible
14 personal property at retail as a concessionaire or other type
15 of seller at the Illinois State Fair, county fairs, art shows,
16 flea markets and similar exhibitions or events, or any
17 transient merchants, as defined by Section 2 of the Transient
18 Merchant Act of 1987, may be required to make a daily report of
19 the amount of such sales to the Department and to make a daily
20 payment of the full amount of tax due. The Department shall
21 impose this requirement when it finds that there is a
22 significant risk of loss of revenue to the State at such an
23 exhibition or event. Such a finding shall be based on evidence
24 that a substantial number of concessionaires or other sellers
25 who are not residents of Illinois will be engaging in the
26 business of selling tangible personal property at retail at the

1 exhibition or event, or other evidence of a significant risk of
2 loss of revenue to the State. The Department shall notify
3 concessionaires and other sellers affected by the imposition of
4 this requirement. In the absence of notification by the
5 Department, the concessionaires and other sellers shall file
6 their returns as otherwise required in this Section.

7 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,
8 eff. 5-27-10; 96-1012, eff. 7-7-10; 97-95, eff. 7-12-11;
9 97-333, eff. 8-12-11.)

10 Section 30. The Firearm Owners Identification Card Act is
11 amended by changing Sections 4 and 8 and by adding Sections 4.3
12 and 4.5 as follows:

13 (430 ILCS 65/4) (from Ch. 38, par. 83-4)

14 Sec. 4. (a) Each applicant for a Firearm Owner's
15 Identification Card must:

16 (1) Make application on blank forms prepared and
17 furnished at convenient locations throughout the State by
18 the Department of State Police, or by electronic means, if
19 and when made available by the Department of State Police;
20 and

21 (2) Submit evidence to the Department of State Police
22 that:

23 (i) He or she is 21 years of age or over, or if he
24 or she is under 21 years of age that he or she has the

1 written consent of his or her parent or legal guardian
2 to possess and acquire firearms and firearm ammunition
3 and that he or she has never been convicted of a
4 misdemeanor other than a traffic offense or adjudged
5 delinquent, provided, however, that such parent or
6 legal guardian is not an individual prohibited from
7 having a Firearm Owner's Identification Card and files
8 an affidavit with the Department as prescribed by the
9 Department stating that he or she is not an individual
10 prohibited from having a Card;

11 (ii) He or she has not been convicted of a felony
12 under the laws of this or any other jurisdiction;

13 (iii) He or she is not addicted to narcotics;

14 (iv) He or she has not been a patient in a mental
15 institution within the past 5 years and he or she has
16 not been adjudicated as a mental defective;

17 (v) He or she is not intellectually disabled;

18 (vi) He or she is not an alien who is unlawfully
19 present in the United States under the laws of the
20 United States;

21 (vii) He or she is not subject to an existing order
22 of protection prohibiting him or her from possessing a
23 firearm;

24 (viii) He or she has not been convicted within the
25 past 5 years of battery, assault, aggravated assault,
26 violation of an order of protection, or a substantially

1 similar offense in another jurisdiction, in which a
2 firearm was used or possessed;

3 (ix) He or she has not been convicted of domestic
4 battery, aggravated domestic battery, or a
5 substantially similar offense in another jurisdiction
6 committed before, on or after January 1, 2012 (the
7 effective date of Public Act 97-158). If the applicant
8 knowingly and intelligently waives the right to have an
9 offense described in this clause (ix) tried by a jury,
10 and by guilty plea or otherwise, results in a
11 conviction for an offense in which a domestic
12 relationship is not a required element of the offense
13 but in which a determination of the applicability of 18
14 U.S.C. 922(g)(9) is made under Section 112A-11.1 of the
15 Code of Criminal Procedure of 1963, an entry by the
16 court of a judgment of conviction for that offense
17 shall be grounds for denying the issuance of a Firearm
18 Owner's Identification Card under this Section;

19 (x) (Blank);

20 (xi) He or she is not an alien who has been
21 admitted to the United States under a non-immigrant
22 visa (as that term is defined in Section 101(a)(26) of
23 the Immigration and Nationality Act (8 U.S.C.
24 1101(a)(26))), or that he or she is an alien who has
25 been lawfully admitted to the United States under a
26 non-immigrant visa if that alien is:

1 (1) admitted to the United States for lawful
2 hunting or sporting purposes;

3 (2) an official representative of a foreign
4 government who is:

5 (A) accredited to the United States
6 Government or the Government's mission to an
7 international organization having its
8 headquarters in the United States; or

9 (B) en route to or from another country to
10 which that alien is accredited;

11 (3) an official of a foreign government or
12 distinguished foreign visitor who has been so
13 designated by the Department of State;

14 (4) a foreign law enforcement officer of a
15 friendly foreign government entering the United
16 States on official business; or

17 (5) one who has received a waiver from the
18 Attorney General of the United States pursuant to
19 18 U.S.C. 922 (y) (3);

20 (xii) He or she is not a minor subject to a
21 petition filed under Section 5-520 of the Juvenile
22 Court Act of 1987 alleging that the minor is a
23 delinquent minor for the commission of an offense that
24 if committed by an adult would be a felony;

25 (xiii) He or she is not an adult who had been
26 adjudicated a delinquent minor under the Juvenile

1 Court Act of 1987 for the commission of an offense that
2 if committed by an adult would be a felony; ~~and~~

3 (xiv) He or she is a resident of the State of
4 Illinois; and

5 (xv) He or she has successfully completed a firearm
6 safety training course approved by the Department of
7 State Police, if required under Section 4.3 of this
8 Act, as evidenced by submission of a Firearm Safety
9 Certificate; and

10 (3) Upon request by the Department of State Police,
11 sign a release on a form prescribed by the Department of
12 State Police waiving any right to confidentiality and
13 requesting the disclosure to the Department of State Police
14 of limited mental health institution admission information
15 from another state, the District of Columbia, any other
16 territory of the United States, or a foreign nation
17 concerning the applicant for the sole purpose of
18 determining whether the applicant is or was a patient in a
19 mental health institution and disqualified because of that
20 status from receiving a Firearm Owner's Identification
21 Card. No mental health care or treatment records may be
22 requested. The information received shall be destroyed
23 within one year of receipt.

24 (a-5) Each applicant for a Firearm Owner's Identification
25 Card who is over the age of 18 shall furnish to the Department
26 of State Police either his or her Illinois driver's license

1 number or Illinois Identification Card number, except as
2 provided in subsection (a-10).

3 (a-10) Each applicant for a Firearm Owner's Identification
4 Card, who is employed as a law enforcement officer, an armed
5 security officer in Illinois, or by the United States Military
6 permanently assigned in Illinois and who is not an Illinois
7 resident, shall furnish to the Department of State Police his
8 or her driver's license number or state identification card
9 number from his or her state of residence. The Department of
10 State Police may promulgate rules to enforce the provisions of
11 this subsection (a-10).

12 (a-15) If an applicant applying for a Firearm Owner's
13 Identification Card moves from the residence address named in
14 the application, he or she shall immediately notify in a form
15 and manner prescribed by the Department of State Police of that
16 change of address.

17 (a-20) Each applicant for a Firearm Owner's Identification
18 Card shall furnish to the Department of State Police his or her
19 photograph. An applicant who is 21 years of age or older
20 seeking a religious exemption to the photograph requirement
21 must furnish with the application an approved copy of United
22 States Department of the Treasury Internal Revenue Service Form
23 4029. In lieu of a photograph, an applicant regardless of age
24 seeking a religious exemption to the photograph requirement
25 shall submit fingerprints on a form and manner prescribed by
26 the Department with his or her application.

1 (b) Each application form shall include the following
2 statement printed in bold type: "Warning: Entering false
3 information on an application for a Firearm Owner's
4 Identification Card is punishable as a Class 2 felony in
5 accordance with subsection (d-5) of Section 14 of the Firearm
6 Owners Identification Card Act."

7 (c) Upon such written consent, pursuant to Section 4,
8 paragraph (a)(2)(i), the parent or legal guardian giving the
9 consent shall be liable for any damages resulting from the
10 applicant's use of firearms or firearm ammunition.

11 (Source: P.A. 97-158, eff. 1-1-12; 97-227, eff. 1-1-12; 97-813,
12 eff. 7-13-12; 97-1131, eff. 1-1-13.)

13 (430 ILCS 65/4.3 new)

14 Sec. 4.3. Firearm training.

15 (a) A person applying for issuance or renewal of a Firearm
16 Owner's Identification Card, in addition to the other
17 requirements of this Act, shall prior to application
18 successfully complete a firearm safety training course
19 approved by the Department of State Police and submit a Firearm
20 Safety Certificate evidencing successful completion of the
21 course with his or her application.

22 (b) The following persons are exempt from the firearm
23 safety training requirement for application and renewal:

24 (1) a person lawfully possessing a Firearm Owner's
25 Identification Card on June 1, 1998;

1 (2) a member of the Armed Forces of the United States,
2 including the Reserve and the National Guard or a member
3 who has been honorably discharged from the Armed Forces of
4 the United States;

5 (3) a duly authorized law enforcement officer; and

6 (4) a person who has previously been issued a Firearm
7 Safety Certificate.

8 (c) The Department of State Police shall adopt rules for
9 the issuance and form of Firearm Safety Certificates required
10 under this Section and training requirements. The Department
11 shall certify firearm safety instructors and approve firearm
12 safety training course curriculum. The certification of
13 instructors shall be for a period of 10 years, unless revoked
14 for unsuitability in the discretion of the Department. The
15 Department may impose a fee up to \$50 for issuance of a Firearm
16 Training Certificate to offset costs of issuance and
17 certification under this Section. Firearm safety training
18 instructors may be any person certified by a nationally
19 recognized organization that fosters safety in firearms, or any
20 other person the Department determines to be competent to give
21 instruction in firearm safety training. Applicants for
22 certification as instructors shall meet all other requirements
23 of this Act and any other law regarding firearm possession.
24 Approval of course curriculum requires instruction and
25 training involving:

26 (1) the safe use, handling, and storage of firearms;

1 (2) methods of securing and childproofing firearms;

2 (3) laws relating to the possession, transportation,
3 and storage of firearms;

4 (4) knowledge of operation, potential dangers, and
5 basic competency in the ownership and use of firearms;

6 (5) a minimum of at least 5 hours of live discharge of
7 firearms at an approved gun club or shooting range,
8 including discharge of at least 50 rounds of ammunition;
9 and

10 (6) a written test on subject matter covered.

11 (d) A certified firearm safety instructor may issue a
12 Firearm Safety Certificate to any person who successfully
13 completes the requirements of an approved firearm safety
14 training course by correctly answering 70% of test questions
15 and demonstrates competent firearm use in range work. No
16 instructor shall issue a Firearm Safety Certificate to any
17 person failing to meet the minimum requirements of the course,
18 including competency in the use of firearms. A certified
19 instructor shall forward to the Department the names of persons
20 receiving a Firearm Safety Certificate.

21 (e) A person who knowingly submits a false or fictitious
22 Firearm Safety Certificate with an application for issuance or
23 renewal or who issues a Firearm Safety Certificate to a person
24 failing to successfully complete the firearm training
25 requirements is guilty of a Class A misdemeanor and shall be
26 fined not less than \$1,000 or more than \$5,000.

1 (430 ILCS 65/4.5 new)

2 Sec. 4.5. Firearm owner's liability insurance required.

3 (a) Any person who owns a firearm in this State shall
4 maintain a policy of liability insurance in the amount of at
5 least \$1,000,000 specifically covering any damages resulting
6 from negligent or willful acts involving the use of that
7 firearm while it is owned by the person. A person shall be
8 deemed the owner of a firearm after the firearm is lost or
9 stolen until the loss or theft is reported to the police
10 department or sheriff of the jurisdiction in which the owner
11 resides.

12 (b) This Section does not apply to any person who is not
13 required to possess a Firearm Owner's Identification Card in
14 order to acquire or possess a firearm or firearm ammunition
15 under subsections (b) and (c) of Section 2 of this Act.

16 (430 ILCS 65/8) (from Ch. 38, par. 83-8)

17 Sec. 8. The Department of State Police has authority to
18 deny an application for or to revoke and seize a Firearm
19 Owner's Identification Card previously issued under this Act
20 only if the Department finds that the applicant or the person
21 to whom such card was issued is or was at the time of issuance:

22 (a) A person under 21 years of age who has been convicted
23 of a misdemeanor other than a traffic offense or adjudged
24 delinquent;

1 (b) A person under 21 years of age who does not have the
2 written consent of his parent or guardian to acquire and
3 possess firearms and firearm ammunition, or whose parent or
4 guardian has revoked such written consent, or where such parent
5 or guardian does not qualify to have a Firearm Owner's
6 Identification Card;

7 (c) A person convicted of a felony under the laws of this
8 or any other jurisdiction;

9 (d) A person addicted to narcotics;

10 (e) A person who has been a patient of a mental institution
11 within the past 5 years or has been adjudicated as a mental
12 defective;

13 (f) A person whose mental condition is of such a nature
14 that it poses a clear and present danger to the applicant, any
15 other person or persons or the community;

16 For the purposes of this Section, "mental condition" means
17 a state of mind manifested by violent, suicidal, threatening or
18 assaultive behavior.

19 (g) A person who is intellectually disabled;

20 (h) A person who intentionally makes a false statement in
21 the Firearm Owner's Identification Card application;

22 (i) An alien who is unlawfully present in the United States
23 under the laws of the United States;

24 (i-5) An alien who has been admitted to the United States
25 under a non-immigrant visa (as that term is defined in Section
26 101(a)(26) of the Immigration and Nationality Act (8 U.S.C.

1 1101(a)(26))), except that this subsection (i-5) does not apply
2 to any alien who has been lawfully admitted to the United
3 States under a non-immigrant visa if that alien is:

4 (1) admitted to the United States for lawful hunting or
5 sporting purposes;

6 (2) an official representative of a foreign government
7 who is:

8 (A) accredited to the United States Government or
9 the Government's mission to an international
10 organization having its headquarters in the United
11 States; or

12 (B) en route to or from another country to which
13 that alien is accredited;

14 (3) an official of a foreign government or
15 distinguished foreign visitor who has been so designated by
16 the Department of State;

17 (4) a foreign law enforcement officer of a friendly
18 foreign government entering the United States on official
19 business; or

20 (5) one who has received a waiver from the Attorney
21 General of the United States pursuant to 18 U.S.C.
22 922(y)(3);

23 (j) (Blank);

24 (k) A person who has been convicted within the past 5 years
25 of battery, assault, aggravated assault, violation of an order
26 of protection, or a substantially similar offense in another

1 jurisdiction, in which a firearm was used or possessed;

2 (l) A person who has been convicted of domestic battery,
3 aggravated domestic battery, or a substantially similar
4 offense in another jurisdiction committed before, on or after
5 January 1, 2012 (the effective date of Public Act 97-158). If
6 the applicant or person who has been previously issued a
7 Firearm Owner's Identification Card under this Act knowingly
8 and intelligently waives the right to have an offense described
9 in this paragraph (l) tried by a jury, and by guilty plea or
10 otherwise, results in a conviction for an offense in which a
11 domestic relationship is not a required element of the offense
12 but in which a determination of the applicability of 18 U.S.C.
13 922(g)(9) is made under Section 112A-11.1 of the Code of
14 Criminal Procedure of 1963, an entry by the court of a judgment
15 of conviction for that offense shall be grounds for denying an
16 application for and for revoking and seizing a Firearm Owner's
17 Identification Card previously issued to the person under this
18 Act;

19 (m) (Blank);

20 (n) A person who is prohibited from acquiring or possessing
21 firearms or firearm ammunition by any Illinois State statute or
22 by federal law;

23 (o) A minor subject to a petition filed under Section 5-520
24 of the Juvenile Court Act of 1987 alleging that the minor is a
25 delinquent minor for the commission of an offense that if
26 committed by an adult would be a felony;

1 (p) An adult who had been adjudicated a delinquent minor
2 under the Juvenile Court Act of 1987 for the commission of an
3 offense that if committed by an adult would be a felony; or

4 (q) A person who is not a resident of the State of
5 Illinois, except as provided in subsection (a-10) of Section 4.

6 (r) The Department of State Police shall revoke and seize a
7 Firearm Owner's Identification Card previously issued under
8 this Act if the Department finds that the person to whom the
9 card was issued possesses or acquires a firearm and does not
10 submit evidence to the Department of State Police that he or
11 she has been issued in his or her name a liability insurance
12 policy in the amount of at least \$1,000,000 specifically
13 covering any damages resulting from negligent or willful acts
14 involving the use of the firearm while it is owned by the
15 person.

16 (Source: P.A. 96-701, eff. 1-1-10; 97-158, eff. 1-1-12; 97-227,
17 eff. 1-1-12; 97-813, eff. 7-13-12; 97-1131, eff. 1-1-13.)

18 Section 35. The Criminal Code of 2012 is amended by
19 changing Sections 24-1, 24-1.2, 24-1.6, 24-3, 24-3.3, and
20 24.8-5 and by adding Sections 24-3.1A and 24.8-2.5 as follows:

21 (720 ILCS 5/24-1) (from Ch. 38, par. 24-1)

22 Sec. 24-1. Unlawful Use of Weapons.

23 (a) A person commits the offense of unlawful use of weapons
24 when he knowingly:

1 (1) Sells, manufactures, purchases, possesses or
2 carries any bludgeon, black-jack, slung-shot, sand-club,
3 sand-bag, metal knuckles or other knuckle weapon
4 regardless of its composition, throwing star, or any knife,
5 commonly referred to as a switchblade knife, which has a
6 blade that opens automatically by hand pressure applied to
7 a button, spring or other device in the handle of the
8 knife, or a ballistic knife, which is a device that propels
9 a knifelike blade as a projectile by means of a coil
10 spring, elastic material or compressed gas; or

11 (2) Carries or possesses with intent to use the same
12 unlawfully against another, a dagger, dirk, billy,
13 dangerous knife, razor, stiletto, broken bottle or other
14 piece of glass, stun gun or taser or any other dangerous or
15 deadly weapon or instrument of like character; or

16 (3) Carries on or about his person or in any vehicle, a
17 tear gas gun projector or bomb or any object containing
18 noxious liquid gas or substance, other than an object
19 containing a non-lethal noxious liquid gas or substance
20 designed solely for personal defense carried by a person 18
21 years of age or older; or

22 (4) Carries or possesses in any vehicle or concealed on
23 or about his person except when on his land or in his own
24 abode, legal dwelling, or fixed place of business, or on
25 the land or in the legal dwelling of another person as an
26 invitee with that person's permission, any pistol,

1 revolver, stun gun or taser or other firearm, except that
2 this subsection (a) (4) does not apply to or affect
3 transportation of weapons that meet one of the following
4 conditions:

5 (i) are broken down in a non-functioning state; or

6 (ii) are not immediately accessible; or

7 (iii) are unloaded and enclosed in a case, firearm
8 carrying box, shipping box, or other container by a
9 person who has been issued a currently valid Firearm
10 Owner's Identification Card; or

11 (5) Sets a spring gun; or

12 (6) Possesses any device or attachment of any kind
13 designed, used or intended for use in silencing the report
14 of any firearm; or

15 (7) Sells, manufactures, purchases, possesses or
16 carries:

17 (i) a machine gun, which shall be defined for the
18 purposes of this subsection as any weapon, which
19 shoots, is designed to shoot, or can be readily
20 restored to shoot, automatically more than one shot
21 without manually reloading by a single function of the
22 trigger, including the frame or receiver of any such
23 weapon, or sells, manufactures, purchases, possesses,
24 or carries any combination of parts designed or
25 intended for use in converting any weapon into a
26 machine gun, or any combination or parts from which a

1 machine gun can be assembled if such parts are in the
2 possession or under the control of a person;

3 (ii) any rifle having one or more barrels less than
4 16 inches in length or a shotgun having one or more
5 barrels less than 18 inches in length or any weapon
6 made from a rifle or shotgun, whether by alteration,
7 modification, or otherwise, if such a weapon as
8 modified has an overall length of less than 26 inches;
9 or

10 (iii) any bomb, bomb-shell, grenade, bottle or
11 other container containing an explosive substance of
12 over one-quarter ounce for like purposes, such as, but
13 not limited to, black powder bombs and Molotov
14 cocktails or artillery projectiles; or

15 (8) Carries or possesses any firearm, stun gun or taser
16 or other deadly weapon in any place which is licensed to
17 sell intoxicating beverages, or at any public gathering
18 held pursuant to a license issued by any governmental body
19 or any public gathering at which an admission is charged,
20 excluding a place where a showing, demonstration or lecture
21 involving the exhibition of unloaded firearms is
22 conducted.

23 This subsection (a) (8) does not apply to any auction or
24 raffle of a firearm held pursuant to a license or permit
25 issued by a governmental body, nor does it apply to persons
26 engaged in firearm safety training courses; or

1 (9) Carries or possesses in a vehicle or on or about
2 his person any pistol, revolver, stun gun or taser or
3 firearm or ballistic knife, when he is hooded, robed or
4 masked in such manner as to conceal his identity; or

5 (10) Carries or possesses on or about his person, upon
6 any public street, alley, or other public lands within the
7 corporate limits of a city, village or incorporated town,
8 except when an invitee thereon or therein, for the purpose
9 of the display of such weapon or the lawful commerce in
10 weapons, or except when on his land or in his own abode,
11 legal dwelling, or fixed place of business, or on the land
12 or in the legal dwelling of another person as an invitee
13 with that person's permission, any pistol, revolver, stun
14 gun or taser or other firearm, except that this subsection
15 (a) (10) does not apply to or affect transportation of
16 weapons that meet one of the following conditions:

17 (i) are broken down in a non-functioning state; or

18 (ii) are not immediately accessible; or

19 (iii) are unloaded and enclosed in a case, firearm
20 carrying box, shipping box, or other container by a
21 person who has been issued a currently valid Firearm
22 Owner's Identification Card.

23 A "stun gun or taser", as used in this paragraph (a)
24 means (i) any device which is powered by electrical
25 charging units, such as, batteries, and which fires one or
26 several barbs attached to a length of wire and which, upon

1 hitting a human, can send out a current capable of
2 disrupting the person's nervous system in such a manner as
3 to render him incapable of normal functioning or (ii) any
4 device which is powered by electrical charging units, such
5 as batteries, and which, upon contact with a human or
6 clothing worn by a human, can send out current capable of
7 disrupting the person's nervous system in such a manner as
8 to render him incapable of normal functioning; or

9 (11) Sells, manufactures or purchases any explosive
10 bullet. For purposes of this paragraph (a) "explosive
11 bullet" means the projectile portion of an ammunition
12 cartridge which contains or carries an explosive charge
13 which will explode upon contact with the flesh of a human
14 or an animal. "Cartridge" means a tubular metal case having
15 a projectile affixed at the front thereof and a cap or
16 primer at the rear end thereof, with the propellant
17 contained in such tube between the projectile and the cap;
18 or

19 (12) (Blank); or

20 (13) Carries or possesses on or about his or her person
21 while in a building occupied by a unit of government, a
22 billy club, other weapon of like character, or other
23 instrument of like character intended for use as a weapon.
24 For the purposes of this Section, "billy club" means a
25 short stick or club commonly carried by police officers
26 which is either telescopic or constructed of a solid piece

1 of wood or other man-made material.

2 (b) Sentence. A person convicted of a violation of
3 subsection 24-1(a)(1) through (5), subsection 24-1(a)(10),
4 subsection 24-1(a)(11), or subsection 24-1(a)(13) commits a
5 Class A misdemeanor. A person convicted of a violation of
6 subsection 24-1(a)(8) or 24-1(a)(9) commits a Class 4 felony; a
7 person convicted of a violation of subsection 24-1(a)(6) or
8 24-1(a)(7)(ii) or (iii) commits a Class 3 felony. A person
9 convicted of a violation of subsection 24-1(a)(7)(i) commits a
10 Class 2 felony and shall be sentenced to a term of imprisonment
11 of not less than 3 years and not more than 7 years, unless the
12 weapon is possessed in the passenger compartment of a motor
13 vehicle as defined in Section 1-146 of the Illinois Vehicle
14 Code, or on the person, while the weapon is loaded, in which
15 case it shall be a Class X felony. A person convicted of a
16 second or subsequent violation of subsection 24-1(a)(4),
17 24-1(a)(8), 24-1(a)(9), or 24-1(a)(10) commits a Class 2 ~~3~~
18 felony. The possession of each weapon in violation of this
19 Section constitutes a single and separate violation.

20 (c) Violations in specific places.

21 (1) A person who violates subsection 24-1(a)(6) or
22 24-1(a)(7) in any school, regardless of the time of day or
23 the time of year, in residential property owned, operated
24 or managed by a public housing agency or leased by a public
25 housing agency as part of a scattered site or mixed-income
26 development, in a public park, in a courthouse, on the real

1 property comprising any school, regardless of the time of
2 day or the time of year, on residential property owned,
3 operated or managed by a public housing agency or leased by
4 a public housing agency as part of a scattered site or
5 mixed-income development, on the real property comprising
6 any public park, on the real property comprising any
7 courthouse, in any conveyance owned, leased or contracted
8 by a school to transport students to or from school or a
9 school related activity, in any conveyance owned, leased,
10 or contracted by a public transportation agency, or on any
11 public way within 1,000 feet of the real property
12 comprising any school, public park, courthouse, public
13 transportation facility, or residential property owned,
14 operated, or managed by a public housing agency or leased
15 by a public housing agency as part of a scattered site or
16 mixed-income development commits a Class 2 felony and shall
17 be sentenced to a term of imprisonment of not less than 5 ~~3~~
18 years and not more than 9 ~~7~~ years.

19 (1.5) A person who violates subsection 24-1(a)(4),
20 24-1(a)(9), or 24-1(a)(10) in any school, regardless of the
21 time of day or the time of year, in residential property
22 owned, operated, or managed by a public housing agency or
23 leased by a public housing agency as part of a scattered
24 site or mixed-income development, in a public park, in a
25 courthouse, on the real property comprising any school,
26 regardless of the time of day or the time of year, on

1 residential property owned, operated, or managed by a
2 public housing agency or leased by a public housing agency
3 as part of a scattered site or mixed-income development, on
4 the real property comprising any public park, on the real
5 property comprising any courthouse, in any conveyance
6 owned, leased, or contracted by a school to transport
7 students to or from school or a school related activity, in
8 any conveyance owned, leased, or contracted by a public
9 transportation agency, or on any public way within 1,000
10 feet of the real property comprising any school, public
11 park, courthouse, public transportation facility, or
12 residential property owned, operated, or managed by a
13 public housing agency or leased by a public housing agency
14 as part of a scattered site or mixed-income development
15 commits a Class 2 ~~3~~ felony.

16 (2) A person who violates subsection 24-1(a)(1),
17 24-1(a)(2), or 24-1(a)(3) in any school, regardless of the
18 time of day or the time of year, in residential property
19 owned, operated or managed by a public housing agency or
20 leased by a public housing agency as part of a scattered
21 site or mixed-income development, in a public park, in a
22 courthouse, on the real property comprising any school,
23 regardless of the time of day or the time of year, on
24 residential property owned, operated or managed by a public
25 housing agency or leased by a public housing agency as part
26 of a scattered site or mixed-income development, on the

1 real property comprising any public park, on the real
2 property comprising any courthouse, in any conveyance
3 owned, leased or contracted by a school to transport
4 students to or from school or a school related activity, in
5 any conveyance owned, leased, or contracted by a public
6 transportation agency, or on any public way within 1,000
7 feet of the real property comprising any school, public
8 park, courthouse, public transportation facility, or
9 residential property owned, operated, or managed by a
10 public housing agency or leased by a public housing agency
11 as part of a scattered site or mixed-income development
12 commits a Class 3 4 felony. "Courthouse" means any building
13 that is used by the Circuit, Appellate, or Supreme Court of
14 this State for the conduct of official business.

15 (3) Paragraphs (1), (1.5), and (2) of this subsection
16 (c) shall not apply to law enforcement officers or security
17 officers of such school, college, or university or to
18 students carrying or possessing firearms for use in
19 training courses, parades, hunting, target shooting on
20 school ranges, or otherwise with the consent of school
21 authorities and which firearms are transported unloaded
22 enclosed in a suitable case, box, or transportation
23 package.

24 (4) For the purposes of this subsection (c), "school"
25 means any public or private elementary or secondary school,
26 community college, college, or university.

1 (5) For the purposes of this subsection (c), "public
2 transportation agency" means a public or private agency
3 that provides for the transportation or conveyance of
4 persons by means available to the general public, except
5 for transportation by automobiles not used for conveyance
6 of the general public as passengers; and "public
7 transportation facility" means a terminal or other place
8 where one may obtain public transportation.

9 (d) The presence in an automobile other than a public
10 omnibus of any weapon, instrument or substance referred to in
11 subsection (a)(7) is prima facie evidence that it is in the
12 possession of, and is being carried by, all persons occupying
13 such automobile at the time such weapon, instrument or
14 substance is found, except under the following circumstances:
15 (i) if such weapon, instrument or instrumentality is found upon
16 the person of one of the occupants therein; or (ii) if such
17 weapon, instrument or substance is found in an automobile
18 operated for hire by a duly licensed driver in the due, lawful
19 and proper pursuit of his trade, then such presumption shall
20 not apply to the driver.

21 (e) Exemptions. Crossbows, Common or Compound bows and
22 Underwater Spearguns are exempted from the definition of
23 ballistic knife as defined in paragraph (1) of subsection (a)
24 of this Section.

25 (Source: P.A. 95-331, eff. 8-21-07; 95-809, eff. 1-1-09;
26 95-885, eff. 1-1-09; 96-41, eff. 1-1-10; 96-328, eff. 8-11-09;

1 96-742, eff. 8-25-09; 96-1000, eff. 7-2-10.)

2 (720 ILCS 5/24-1.2) (from Ch. 38, par. 24-1.2)

3 Sec. 24-1.2. Aggravated discharge of a firearm.

4 (a) A person commits aggravated discharge of a firearm when
5 he or she knowingly or intentionally:

6 (1) Discharges a firearm at or into a building he or
7 she knows or reasonably should know to be occupied and the
8 firearm is discharged from a place or position outside that
9 building;

10 (2) Discharges a firearm in the direction of another
11 person or in the direction of a vehicle he or she knows or
12 reasonably should know to be occupied by a person;

13 (3) Discharges a firearm in the direction of a person
14 he or she knows to be a peace officer, a community policing
15 volunteer, a correctional institution employee, or a
16 fireman while the officer, volunteer, employee or fireman
17 is engaged in the execution of any of his or her official
18 duties, or to prevent the officer, volunteer, employee or
19 fireman from performing his or her official duties, or in
20 retaliation for the officer, volunteer, employee or
21 fireman performing his or her official duties;

22 (4) Discharges a firearm in the direction of a vehicle
23 he or she knows to be occupied by a peace officer, a person
24 summoned or directed by a peace officer, a correctional
25 institution employee or a fireman while the officer,

1 employee or fireman is engaged in the execution of any of
2 his or her official duties, or to prevent the officer,
3 employee or fireman from performing his or her official
4 duties, or in retaliation for the officer, employee or
5 fireman performing his or her official duties;

6 (5) Discharges a firearm in the direction of a person
7 he or she knows to be an emergency medical technician -
8 ambulance, emergency medical technician - intermediate,
9 emergency medical technician - paramedic, ambulance
10 driver, or other medical assistance or first aid personnel,
11 employed by a municipality or other governmental unit,
12 while the emergency medical technician - ambulance,
13 emergency medical technician - intermediate, emergency
14 medical technician - paramedic, ambulance driver, or other
15 medical assistance or first aid personnel is engaged in the
16 execution of any of his or her official duties, or to
17 prevent the emergency medical technician - ambulance,
18 emergency medical technician - intermediate, emergency
19 medical technician - paramedic, ambulance driver, or other
20 medical assistance or first aid personnel from performing
21 his or her official duties, or in retaliation for the
22 emergency medical technician - ambulance, emergency
23 medical technician - intermediate, emergency medical
24 technician - paramedic, ambulance driver, or other medical
25 assistance or first aid personnel performing his or her
26 official duties;

1 (6) Discharges a firearm in the direction of a vehicle
2 he or she knows to be occupied by an emergency medical
3 technician - ambulance, emergency medical technician -
4 intermediate, emergency medical technician - paramedic,
5 ambulance driver, or other medical assistance or first aid
6 personnel, employed by a municipality or other
7 governmental unit, while the emergency medical technician
8 - ambulance, emergency medical technician - intermediate,
9 emergency medical technician - paramedic, ambulance
10 driver, or other medical assistance or first aid personnel
11 is engaged in the execution of any of his or her official
12 duties, or to prevent the emergency medical technician -
13 ambulance, emergency medical technician - intermediate,
14 emergency medical technician - paramedic, ambulance
15 driver, or other medical assistance or first aid personnel
16 from performing his or her official duties, or in
17 retaliation for the emergency medical technician -
18 ambulance, emergency medical technician - intermediate,
19 emergency medical technician - paramedic, ambulance
20 driver, or other medical assistance or first aid personnel
21 performing his or her official duties;

22 (7) Discharges a firearm in the direction of a person
23 he or she knows to be a teacher or other person employed in
24 any school and the teacher or other employee is upon the
25 grounds of a school or grounds adjacent to a school, or is
26 in any part of a building used for school purposes;

1 (8) Discharges a firearm in the direction of a person
2 he or she knows to be an emergency management worker while
3 the emergency management worker is engaged in the execution
4 of any of his or her official duties, or to prevent the
5 emergency management worker from performing his or her
6 official duties, or in retaliation for the emergency
7 management worker performing his or her official duties; or

8 (9) Discharges a firearm in the direction of a vehicle
9 he or she knows to be occupied by an emergency management
10 worker while the emergency management worker is engaged in
11 the execution of any of his or her official duties, or to
12 prevent the emergency management worker from performing
13 his or her official duties, or in retaliation for the
14 emergency management worker performing his or her official
15 duties.

16 (b) A violation of subsection (a)(1) or subsection (a)(2)
17 of this Section is a Class 1 felony. A violation of subsection
18 (a)(1) or (a)(2) of this Section committed in a school, on the
19 real property comprising a school, within 1,000 feet of the
20 real property comprising a school, at a school related activity
21 or on or within 1,000 feet of any conveyance owned, leased, or
22 contracted by a school to transport students to or from school
23 or a school related activity, regardless of the time of day or
24 time of year that the offense was committed is a Class X felony
25 for which the sentence shall be a term of imprisonment of not
26 less than 8 years. A violation of subsection (a)(3), (a)(4),

1 (a) (5), (a) (6), (a) (7), (a) (8), or (a) (9) of this Section is a
2 Class X felony for which the sentence shall be a term of
3 imprisonment of no less than 10 years and not more than 45
4 years.

5 (c) For purposes of this Section:

6 "School" means a public or private elementary or secondary
7 school, community college, college, or university.

8 "School related activity" means any sporting, social,
9 academic, or other activity for which students' attendance or
10 participation is sponsored, organized, or funded in whole or in
11 part by a school or school district.

12 (Source: P.A. 94-243, eff. 1-1-06.)

13 (720 ILCS 5/24-1.6)

14 Sec. 24-1.6. Aggravated unlawful use of a weapon.

15 (a) A person commits the offense of aggravated unlawful use
16 of a weapon when he or she knowingly:

17 (1) Carries on or about his or her person or in any
18 vehicle or concealed on or about his or her person except
19 when on his or her land or in his or her abode, legal
20 dwelling, or fixed place of business, or on the land or in
21 the legal dwelling of another person as an invitee with
22 that person's permission, any pistol, revolver, stun gun or
23 taser or other firearm; or

24 (2) Carries or possesses on or about his or her person,
25 upon any public street, alley, or other public lands within

1 the corporate limits of a city, village or incorporated
2 town, except when an invitee thereon or therein, for the
3 purpose of the display of such weapon or the lawful
4 commerce in weapons, or except when on his or her own land
5 or in his or her own abode, legal dwelling, or fixed place
6 of business, or on the land or in the legal dwelling of
7 another person as an invitee with that person's permission,
8 any pistol, revolver, stun gun or taser or other firearm;
9 and

10 (3) One of the following factors is present:

11 (A) the firearm possessed was uncased, loaded and
12 immediately accessible at the time of the offense; or

13 (B) the firearm possessed was uncased, unloaded
14 and the ammunition for the weapon was immediately
15 accessible at the time of the offense; or

16 (C) the person possessing the firearm has not been
17 issued a currently valid Firearm Owner's
18 Identification Card; or

19 (D) the person possessing the weapon was
20 previously adjudicated a delinquent minor under the
21 Juvenile Court Act of 1987 for an act that if committed
22 by an adult would be a felony; or

23 (E) the person possessing the weapon was engaged in
24 a misdemeanor violation of the Cannabis Control Act, in
25 a misdemeanor violation of the Illinois Controlled
26 Substances Act, or in a misdemeanor violation of the

1 Methamphetamine Control and Community Protection Act;

2 or

3 (F) (blank); or

4 (G) the person possessing the weapon had a order of
5 protection issued against him or her within the
6 previous 2 years; or

7 (H) the person possessing the weapon was engaged in
8 the commission or attempted commission of a
9 misdemeanor involving the use or threat of violence
10 against the person or property of another; or

11 (I) the person possessing the weapon was under 21
12 years of age and in possession of a handgun as defined
13 in Section 24-3, unless the person under 21 is engaged
14 in lawful activities under the Wildlife Code or
15 described in subsection 24-2(b)(1), (b)(3), or
16 24-2(f).

17 (b) "Stun gun or taser" as used in this Section has the
18 same definition given to it in Section 24-1 of this Code.

19 (c) This Section does not apply to or affect the
20 transportation or possession of weapons that:

21 (i) are broken down in a non-functioning state; or

22 (ii) are not immediately accessible; or

23 (iii) are unloaded and enclosed in a case, firearm
24 carrying box, shipping box, or other container by a
25 person who has been issued a currently valid Firearm
26 Owner's Identification Card.

1 (d) Sentence.

2 (1) Aggravated unlawful use of a weapon is a Class 3 ~~4~~
3 felony; a second or subsequent offense is a Class 2 felony
4 for which the person shall be sentenced to a term of
5 imprisonment of not less than 4 ~~3~~ years and not more than
6 10 ~~7~~ years.

7 (2) Except as otherwise provided in paragraphs (3) and
8 (4) of this subsection (d), a first offense of aggravated
9 unlawful use of a weapon committed with a firearm by a
10 person 18 years of age or older where the factors listed in
11 both items (A) and (C) of paragraph (3) of subsection (a)
12 are present is a Class 3 ~~4~~ felony, for which the person
13 shall be sentenced to a term of imprisonment of not less
14 than one year and not more than 3 years.

15 (3) Aggravated unlawful use of a weapon by a person who
16 has been previously convicted of a felony in this State or
17 another jurisdiction is a Class 2 felony for which the
18 person shall be sentenced to a term of imprisonment of not
19 less than 5 ~~3~~ years and not more than 10 ~~7~~ years.

20 (4) Aggravated unlawful use of a weapon while wearing
21 or in possession of body armor as defined in Section 33F-1
22 by a person who has not been issued a valid Firearms
23 Owner's Identification Card in accordance with Section 5 of
24 the Firearm Owners Identification Card Act is a Class X
25 felony.

26 (e) The possession of each firearm in violation of this

1 Section constitutes a single and separate violation.

2 (Source: P.A. 95-331, eff. 8-21-07; 96-742, eff. 8-25-09;
3 96-829, eff. 12-3-09; 96-1107, eff. 1-1-11.)

4 (720 ILCS 5/24-3) (from Ch. 38, par. 24-3)

5 Sec. 24-3. Unlawful sale or delivery of firearms.

6 (A) A person commits the offense of unlawful sale or
7 delivery of firearms when he or she knowingly does any of the
8 following:

9 (a) Sells or gives any firearm of a size which may be
10 concealed upon the person to any person under 18 years of
11 age.

12 (b) Sells or gives any firearm to a person under 21
13 years of age who has been convicted of a misdemeanor other
14 than a traffic offense or adjudged delinquent.

15 (c) Sells or gives any firearm to any narcotic addict.

16 (d) Sells or gives any firearm to any person who has
17 been convicted of a felony under the laws of this or any
18 other jurisdiction.

19 (e) Sells or gives any firearm to any person who has
20 been a patient in a mental hospital within the past 5
21 years.

22 (f) Sells or gives any firearms to any person who is
23 intellectually disabled.

24 (g) Delivers any firearm of a size which may be
25 concealed upon the person, incidental to a sale, without

1 withholding delivery of such firearm for at least 72 hours
2 after application for its purchase has been made, or
3 delivers any rifle, shotgun or other long gun, or a stun
4 gun or taser, incidental to a sale, without withholding
5 delivery of such rifle, shotgun or other long gun, or a
6 stun gun or taser for at least 24 hours after application
7 for its purchase has been made. However, this paragraph (g)
8 does not apply to: (1) the sale of a firearm to a law
9 enforcement officer if the seller of the firearm knows that
10 the person to whom he or she is selling the firearm is a
11 law enforcement officer or the sale of a firearm to a
12 person who desires to purchase a firearm for use in
13 promoting the public interest incident to his or her
14 employment as a bank guard, armed truck guard, or other
15 similar employment; (2) a mail order sale of a firearm to a
16 nonresident of Illinois under which the firearm is mailed
17 to a point outside the boundaries of Illinois; (3) the sale
18 of a firearm to a nonresident of Illinois while at a
19 firearm showing or display recognized by the Illinois
20 Department of State Police; or (4) the sale of a firearm to
21 a dealer licensed as a federal firearms dealer under
22 Section 923 of the federal Gun Control Act of 1968 (18
23 U.S.C. 923). For purposes of this paragraph (g),
24 "application" means when the buyer and seller reach an
25 agreement to purchase a firearm.

26 (h) While holding any license as a dealer, importer,

1 manufacturer or pawnbroker under the federal Gun Control
2 Act of 1968, manufactures, sells or delivers to any
3 unlicensed person a handgun having a barrel, slide, frame
4 or receiver which is a die casting of zinc alloy or any
5 other nonhomogeneous metal which will melt or deform at a
6 temperature of less than 800 degrees Fahrenheit. For
7 purposes of this paragraph, (1) "firearm" is defined as in
8 the Firearm Owners Identification Card Act; and (2)
9 "handgun" is defined as a firearm designed to be held and
10 fired by the use of a single hand, and includes a
11 combination of parts from which such a firearm can be
12 assembled.

13 (i) Sells or gives a firearm of any size to any person
14 under 18 years of age who does not possess a valid Firearm
15 Owner's Identification Card.

16 (i-5) While holding a license under the Federal Gun
17 Control Act of 1968, sells or gives with intent to transfer
18 more than one firearm to a person within any 30-day period
19 or sells or gives with intent to transfer a firearm to the
20 person he or she knows or has reasonable cause to believe
21 has received a firearm within the previous 30 days unless
22 the receipt of multiple firearms is exempted under
23 subsection (c) or (d) of Section 24-3.1A. It is an
24 affirmative defense to a violation of this subsection that
25 the transferor in good faith relied on the records of the
26 Department of State Police in concluding that the

1 transferee had not transferred or received a firearm within
2 the previous 30 days or that multiple purchases were
3 authorized by subsection (b) of Section 24-3.1A, or relied
4 in good faith on the records of a local law enforcement
5 agency that the transfer was authorized by subsection (c)
6 of Section 24-3.1A.

7 (j) Sells or gives a firearm while engaged in the
8 business of selling firearms at wholesale or retail without
9 being licensed as a federal firearms dealer under Section
10 923 of the federal Gun Control Act of 1968 (18 U.S.C. 923).
11 In this paragraph (j):

12 A person "engaged in the business" means a person who
13 devotes time, attention, and labor to engaging in the
14 activity as a regular course of trade or business with the
15 principal objective of livelihood and profit, but does not
16 include a person who makes occasional repairs of firearms
17 or who occasionally fits special barrels, stocks, or
18 trigger mechanisms to firearms.

19 "With the principal objective of livelihood and
20 profit" means that the intent underlying the sale or
21 disposition of firearms is predominantly one of obtaining
22 livelihood and pecuniary gain, as opposed to other intents,
23 such as improving or liquidating a personal firearms
24 collection; however, proof of profit shall not be required
25 as to a person who engages in the regular and repetitive
26 purchase and disposition of firearms for criminal purposes

1 or terrorism.

2 (k) Sells or transfers ownership of a firearm to a
3 person who does not display to the seller or transferor of
4 the firearm a currently valid Firearm Owner's
5 Identification Card that has previously been issued in the
6 transferee's name by the Department of State Police under
7 the provisions of the Firearm Owners Identification Card
8 Act. This paragraph (k) does not apply to the transfer of a
9 firearm to a person who is exempt from the requirement of
10 possessing a Firearm Owner's Identification Card under
11 Section 2 of the Firearm Owners Identification Card Act.
12 For the purposes of this Section, a currently valid Firearm
13 Owner's Identification Card means (i) a Firearm Owner's
14 Identification Card that has not expired or (ii) if the
15 transferor is licensed as a federal firearms dealer under
16 Section 923 of the federal Gun Control Act of 1968 (18
17 U.S.C. 923), an approval number issued in accordance with
18 Section 3.1 of the Firearm Owners Identification Card Act
19 shall be proof that the Firearm Owner's Identification Card
20 was valid.

21 (l) Not being entitled to the possession of a firearm,
22 delivers the firearm, knowing it to have been stolen or
23 converted. It may be inferred that a person who possesses a
24 firearm with knowledge that its serial number has been
25 removed or altered has knowledge that the firearm is stolen
26 or converted.

1 (B) Paragraph (h) of subsection (A) does not include
2 firearms sold within 6 months after enactment of Public Act
3 78-355 (approved August 21, 1973, effective October 1, 1973),
4 nor is any firearm legally owned or possessed by any citizen or
5 purchased by any citizen within 6 months after the enactment of
6 Public Act 78-355 subject to confiscation or seizure under the
7 provisions of that Public Act. Nothing in Public Act 78-355
8 shall be construed to prohibit the gift or trade of any firearm
9 if that firearm was legally held or acquired within 6 months
10 after the enactment of that Public Act.

11 (B-5) As used in this Section, "sells or gives" means the
12 actual or attempted transfer of a firearm, with or without
13 consideration, but does not include the lease of a firearm, if
14 the firearm is to be used on the lessor's premises, and does
15 not include any transfer of possession when the transferor
16 maintains supervision and control over the firearm.

17 (B-10) It is an affirmative defense to a violation of
18 paragraph (i-5) of subsection (A) that the sales or giving with
19 intent to transfer of a firearm was to a transferee who
20 received the firearm as an heir, legatee, or beneficiary of or
21 in a similar capacity to a deceased person who had owned the
22 firearm. Nothing in this paragraph (B-10) makes lawful any
23 transfer or possession with intent to transfer of a firearm, or
24 any other possession or use of a firearm, in violation of any
25 law, other than paragraph (i-5) of subsection (A), or in
26 violation of any municipal or county ordinance.

1 (C) Sentence.

2 (1) Any person convicted of unlawful sale or delivery
3 of firearms in violation of paragraph (c), (e), (f), (g),
4 or (h) of subsection (A) commits a Class 4 felony. A person
5 convicted of a violation of subsection (i-5) of subsection
6 (A) of this Section commits a Class A misdemeanor for a
7 first offense and a Class 4 felony for a second or
8 subsequent offense.

9 (2) Any person convicted of unlawful sale or delivery
10 of firearms in violation of paragraph (b) or (i) of
11 subsection (A) commits a Class 3 felony.

12 (3) Any person convicted of unlawful sale or delivery
13 of firearms in violation of paragraph (a) of subsection (A)
14 commits a Class 2 felony.

15 (4) Any person convicted of unlawful sale or delivery
16 of firearms in violation of paragraph (a), (b), or (i) of
17 subsection (A) in any school, on the real property
18 comprising a school, within 1,000 feet of the real property
19 comprising a school, at a school related activity, or on or
20 within 1,000 feet of any conveyance owned, leased, or
21 contracted by a school or school district to transport
22 students to or from school or a school related activity,
23 regardless of the time of day or time of year at which the
24 offense was committed, commits a Class 1 felony. Any person
25 convicted of a second or subsequent violation of unlawful
26 sale or delivery of firearms in violation of paragraph (a),

1 (b), or (i) of subsection (A) in any school, on the real
2 property comprising a school, within 1,000 feet of the real
3 property comprising a school, at a school related activity,
4 or on or within 1,000 feet of any conveyance owned, leased,
5 or contracted by a school or school district to transport
6 students to or from school or a school related activity,
7 regardless of the time of day or time of year at which the
8 offense was committed, commits a Class 1 felony for which
9 the sentence shall be a term of imprisonment of no less
10 than 7 ~~5~~ years and no more than 15 years.

11 (5) Any person convicted of unlawful sale or delivery
12 of firearms in violation of paragraph (a) or (i) of
13 subsection (A) in residential property owned, operated, or
14 managed by a public housing agency or leased by a public
15 housing agency as part of a scattered site or mixed-income
16 development, in a public park, in a courthouse, on
17 residential property owned, operated, or managed by a
18 public housing agency or leased by a public housing agency
19 as part of a scattered site or mixed-income development, on
20 the real property comprising any public park, on the real
21 property comprising any courthouse, or on any public way
22 within 1,000 feet of the real property comprising any
23 public park, courthouse, or residential property owned,
24 operated, or managed by a public housing agency or leased
25 by a public housing agency as part of a scattered site or
26 mixed-income development commits a Class 2 felony.

1 (6) Any person convicted of unlawful sale or delivery
2 of firearms in violation of paragraph (j) of subsection (A)
3 commits a Class A misdemeanor. A second or subsequent
4 violation is a Class 4 felony.

5 (7) Any person convicted of unlawful sale or delivery
6 of firearms in violation of paragraph (k) of subsection (A)
7 commits a Class 4 felony. A third or subsequent conviction
8 for a violation of paragraph (k) of subsection (A) is a
9 Class 1 felony.

10 (8) A person 18 years of age or older convicted of
11 unlawful sale or delivery of firearms in violation of
12 paragraph (a) or (i) of subsection (A), when the firearm
13 that was sold or given to another person under 18 years of
14 age was used in the commission of or attempt to commit a
15 forcible felony, shall be fined or imprisoned, or both, not
16 to exceed the maximum provided for the most serious
17 forcible felony so committed or attempted by the person
18 under 18 years of age who was sold or given the firearm.

19 (9) Any person convicted of unlawful sale or delivery
20 of firearms in violation of paragraph (d) of subsection (A)
21 commits a Class 3 felony.

22 (10) Any person convicted of unlawful sale or delivery
23 of firearms in violation of paragraph (l) of subsection (A)
24 commits a Class 2 felony if the delivery is of one firearm.
25 Any person convicted of unlawful sale or delivery of
26 firearms in violation of paragraph (l) of subsection (A)

1 commits a Class 1 felony if the delivery is of not less
2 than 2 and not more than 5 firearms at the same time or
3 within a one year period. Any person convicted of unlawful
4 sale or delivery of firearms in violation of paragraph (1)
5 of subsection (A) commits a Class X felony for which he or
6 she shall be sentenced to a term of imprisonment of not
7 less than 6 years and not more than 30 years if the
8 delivery is of not less than 6 and not more than 10
9 firearms at the same time or within a 2 year period. Any
10 person convicted of unlawful sale or delivery of firearms
11 in violation of paragraph (1) of subsection (A) commits a
12 Class X felony for which he or she shall be sentenced to a
13 term of imprisonment of not less than 6 years and not more
14 than 40 years if the delivery is of not less than 11 and
15 not more than 20 firearms at the same time or within a 3
16 year period. Any person convicted of unlawful sale or
17 delivery of firearms in violation of paragraph (1) of
18 subsection (A) commits a Class X felony for which he or she
19 shall be sentenced to a term of imprisonment of not less
20 than 6 years and not more than 50 years if the delivery is
21 of not less than 21 and not more than 30 firearms at the
22 same time or within a 4 year period. Any person convicted
23 of unlawful sale or delivery of firearms in violation of
24 paragraph (1) of subsection (A) commits a Class X felony
25 for which he or she shall be sentenced to a term of
26 imprisonment of not less than 6 years and not more than 60

1 years if the delivery is of 31 or more firearms at the same
2 time or within a 5 year period.

3 (D) For purposes of this Section:

4 "School" means a public or private elementary or secondary
5 school, community college, college, or university.

6 "School related activity" means any sporting, social,
7 academic, or other activity for which students' attendance or
8 participation is sponsored, organized, or funded in whole or in
9 part by a school or school district.

10 (E) A prosecution for a violation of paragraph (k) of
11 subsection (A) of this Section may be commenced within 6 years
12 after the commission of the offense. A prosecution for a
13 violation of this Section other than paragraph (g) of
14 subsection (A) of this Section may be commenced within 5 years
15 after the commission of the offense defined in the particular
16 paragraph.

17 (Source: P.A. 96-190, eff. 1-1-10; 97-227, eff. 1-1-12; 97-347,
18 eff. 1-1-12; 97-813, eff. 7-13-12.)

19 (720 ILCS 5/24-3.1A new)

20 Sec. 24-3.1A. Unlawful acquisition of firearms.

21 (a) Except as exempted in subsections (b) and (c), it is
22 unlawful for any person other than a person holding a license
23 under the Federal Gun Control Act of 1968, as amended, to
24 acquire more than one firearm within any 30-day period.

25 (b) Acquisitions in excess of one firearm within a 30-day

1 period may be made upon completion of an enhanced background
2 check, as described in this Section, by special application to
3 the Department of State Police listing the number and type of
4 firearms to be acquired and transferred for lawful business or
5 personal use, in a collector series, for collections, as a bulk
6 purchase from estate sales, and for similar purposes. The
7 application must be signed under oath by the applicant on forms
8 provided by the Department of State Police, must state the
9 purpose for the acquisition above the limit, and must require
10 satisfactory proof of residency and identity. The application
11 is in addition to the firearms transfer report required by the
12 Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF). The
13 Director of State Police shall adopt rules, under the Illinois
14 Administrative Procedure Act, for the implementation of an
15 application process for acquisitions of firearms above the
16 limit.

17 Upon being satisfied that these requirements have been met,
18 the Department of State Police must issue to the applicant a
19 nontransferable certificate that is valid for 7 days from the
20 date of issue. The certificate must be surrendered to the
21 transferor by the prospective transferee before the
22 consummation of the transfer and must be kept on file at the
23 transferor's place of business for inspection as provided in
24 Section 24-4. Upon request of any local law enforcement agency,
25 and under its rules, the Department of State Police may certify
26 the local law enforcement agency to serve as its agent to

1 receive applications and, upon authorization by the Department
2 of State Police, issue certificates under this Section.
3 Applications and certificates issued under this Section must be
4 maintained as records by the Department of State Police, and
5 made available to local law enforcement agencies.

6 (c) This Section does not apply to:

7 (1) a law enforcement agency;

8 (2) State and local correctional agencies and
9 departments;

10 (3) the acquisition of antique firearms as defined by
11 paragraph (4) of Section 1.1 of the Firearm Owners
12 Identification Card Act;

13 (4) a person whose firearm is stolen or irretrievably
14 lost who deems it essential that the firearm be replaced
15 immediately. The person may acquire another firearm, even
16 if the person has previously acquired a firearm within a
17 30-day period, if: (i) the person provides the firearms
18 transferor with a copy of the official police report or a
19 summary of the official police report, on forms provided by
20 the Department of State Police, from the law enforcement
21 agency that took the report of the lost or stolen firearm;
22 (ii) the official police report or summary of the official
23 police report contains the name and address of the firearm
24 owner, the description and serial number of the firearm,
25 the location of the loss or theft, the date of the loss or
26 theft, and the date the loss or theft was reported to the

1 law enforcement agency; and (iii) the date of the loss or
2 theft as reflected on the official police report or summary
3 of the official police report occurred within 30 days of
4 the person's attempt to replace the firearm. The firearm's
5 transferor must attach a copy of the official police report
6 or summary of the official police report to the original
7 copy of the form provided by the Department of State Police
8 completed for the transaction, retain it for the period
9 prescribed by the Department of State Police, and forward a
10 copy of the documents to the Department of State Police.
11 The documents must be maintained by the Department of State
12 Police and made available to local law enforcement
13 agencies;

14 (5) any branch of the United States Armed Forces,
15 including the Reserves and National Guard;

16 (6) any person who purchases, rents, or leases a
17 firearm and then exchanges it for another firearm provided
18 by a licensed dealer within a 30-day period; or

19 (7) a federal, State, or local historical society,
20 museum, or institutional collector open to the public.

21 (d) For the purposes of this Section, "acquisition" does
22 not include the exchange or replacement of a firearm by a
23 transferor for a firearm transferred from the transferor by the
24 same person seeking the exchange or replacement within the
25 30-day period immediately preceding the date of exchange or
26 replacement.

1 (e) The exemptions in subsections (b) and (c) are
2 affirmative defenses to a violation of subsection (a).

3 (f) A violation of this Section is a Class A misdemeanor
4 for a first offense and a Class 4 felony for a second or
5 subsequent offense.

6 (720 ILCS 5/24-3.3) (from Ch. 38, par. 24-3.3)

7 Sec. 24-3.3. Unlawful Sale or Delivery of Firearms on the
8 Premises of Any School, regardless of the time of day or the
9 time of year, or any conveyance owned, leased or contracted by
10 a school to transport students to or from school or a school
11 related activity, or residential property owned, operated or
12 managed by a public housing agency. Any person 18 years of age
13 or older who sells, gives or delivers any firearm to any person
14 under 18 years of age in any school, regardless of the time of
15 day or the time of year or residential property owned, operated
16 or managed by a public housing agency or leased by a public
17 housing agency as part of a scattered site or mixed-income
18 development, on the real property comprising any school,
19 regardless of the time of day or the time of year or
20 residential property owned, operated or managed by a public
21 housing agency or leased by a public housing agency as part of
22 a scattered site or mixed-income development commits a Class 2
23 ~~3~~ felony. School is defined, for the purposes of this Section,
24 as any public or private elementary or secondary school,
25 community college, college or university. This does not apply

1 to peace officers or to students carrying or possessing
2 firearms for use in school training courses, parades, target
3 shooting on school ranges, or otherwise with the consent of
4 school authorities and which firearms are transported unloaded
5 and enclosed in a suitable case, box or transportation package.
6 (Source: P.A. 91-673, eff. 12-22-99.)

7 (720 ILCS 5/24.8-2.5 new)

8 Sec. 24.8-2.5. Unlawful possession of air rifle in a school
9 or school-related activity.

10 (a) A person not a law enforcement officer commits unlawful
11 possession of an air rifle in a school or school-related
12 activity when he or she knowingly possesses or knowingly has
13 under his or control in a motor vehicle an air rifle capable of
14 discharging a shot or pellet by whatever means in a school or
15 school-related activity without the written authorization of
16 the board or officer in charge of the school.

17 (b) For purposes of this Section:

18 "School" means a public or private elementary or
19 secondary school, community college, college, or
20 university.

21 "School-related activity" means any sporting, social,
22 academic, or other activity for which students' attendance
23 or participation is sponsored, organized, or funded in
24 whole or in part by a school or school district.

1 (720 ILCS 5/24.8-5)

2 Sec. 24.8-5. Sentence. A violation of this Article is a
3 petty offense, except Section 24.8-2.5 which is a Class A
4 misdemeanor. The State Police or any sheriff or police officer
5 shall seize, take, remove or cause to be removed at the expense
6 of the owner, any air rifle sold or used in any manner in
7 violation of this Article.

8 (Source: P.A. 97-1108, eff. 1-1-13.)

9 Section 99. Effective date. This Act takes effect upon
10 becoming law.

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